

**HOUSE CONCURRENT RESOLUTION NO. 147**

(By Delegates Cann, Howell, Iaquinta, Craig, Ennis,  
Ferro, Fleischauer, Givens, Hatfield, Pethtel, Smith, Rowan,  
Walters, Ashley, Nelson, O'Neal, Pasdon, Swartzmiller,  
Longstreth, Paxton, Staggers, Stephens, Azinger and Armstead)

Requesting the Joint Committee on Government and Finance study the  
feasibility of providing tax relief for members of and spouses  
of members of the National Guard and U. S. Armed Forces  
Reserves upon return from deployment in areas of armed  
conflict or from deployment to duty assignments supporting our  
forces located in areas of armed conflict.

WHEREAS, As the United States enters its ninth year of military  
action in Afghanistan and Iraq, multiple deployments of West  
Virginians serving in the National Guard and the United States  
Armed Forces continue to be deployed to areas of armed conflict or  
deployed to duty assignments supporting our forces located in areas  
of armed conflict; and

WHEREAS, Between January 1, 2009 and March 1, 2011, the West  
Virginia National Guard has deployed 1588 members to active duty,  
many of whom were deployed to areas of armed conflict or deployed  
to duty assignments supporting our forces located in areas of armed  
conflict, most of whom are state residents; and

WHEREAS, Many members of units of the United States Armed  
Forces Reserves located in West Virginia as well as members of  
regular active duty units of the United States Armed Forces whose

1 home of record is West Virginia have also been deployed to areas of  
2 armed conflict or deployed to duty assignments supporting our  
3 forces located in areas of armed conflict; and

4       WHEREAS, These military deployments of West Virginians during  
5 the longest wartime period in U. S. history has added considerable  
6 strain to military family budgets that are already shaken by the  
7 worst economic downturn in over 70 years; and

8       WHEREAS, Those West Virginians who have volunteered and have  
9 endured great financial as well as other personal sacrifice in the  
10 service to this great state and country should be acknowledged by  
11 this state and its citizens who are served by them; and

12       WHEREAS, Providing tax relief for these West Virginia service  
13 men and women and their families would be a fitting and proper way  
14 to recognize their service and to assist them in the cost and  
15 expense of transitioning back into civilian life upon their return  
16 from deployment; therefore, be it

17       *Resolved by the Legislature of West Virginia:*

18       That the Joint Committee on Government and Finance is hereby  
19 requested to study the feasibility of providing tax relief for  
20 members of and spouses of members of the National Guard and U. S.  
21 Armed Forces Reserves upon return from deployment in areas of armed  
22 conflict or deployment to duty assignments supporting our forces  
23 located in areas of armed conflict; and, be it

24       *Further Resolved,* That the Joint Committee on Government and  
25 Finance report to the Legislature, on the first day of the regular

1 session, 2012, on its findings, conclusions and recommendations,  
2 together with drafts of legislation necessary to effectuate its  
3 recommendations; and, be it

4       *Further Resolved*, That the expense necessary to conduct this  
5 study, to prepare a report and to draft necessary legislation be  
6 paid from legislative appropriations to the Joint Committee on  
7 Government and Finance.