

April 26, 2008

MEMORANDUM FROM Enlisted Association of the National Guard of Montana gathered in General Conference at the 36<sup>th</sup> Annual Convention in Billings, MT.

SUBJECT: Reauthorization of Resolution 06-05 to Resolution No. 08-06

**Resolution for a State Tax Incentive**

**Resolution No. 08-06**

**Concerning:** Providing employers of members of the Montana National Guard and Reserves and self-employed members of the Montana National Guard and Reserves a State Tax Incentive.

**WHEREAS,** employers of our active Montana National Guard and Reserve members make a great sacrifice when their employees leave their jobs to protect and defend our great State and Nation. Likewise, self-employed members of the Montana National Guard and Reserve suffer great financial loss when absent from their business while performing military duty; and

**WHEREAS,** the increased dependence on the National Guard both at the state level and the federal level or the Reserve at the federal level has added a burden to our civilian employers who “make do” without one or more of their valued employees. Self-employed members are often forced to close their business only to return from their military duty and start from scratch building their business anew. The Montana National Guard struggles to meet recruiting and retention goals and employer support is imperative; and

**WHEREAS,** a state tax incentive in the form of a tax refund, credit or rebate for employers of National Guard or Reserve members or self-employed National Guard or Reserve members would help ease the pain of the members absence from the workplace while activated and away from their civilian occupations. This benefit would be a small way for the citizens of Montana to say “Thank You” for letting your employee or self employed member help our State and our Nation; therefore,

**BE IT RESOLVED,** that we, the Enlisted Association of the National Guard of Montana, gathered here in General Conference on April 26, 2008 in Billings, Montana do request that the Legislature of the State of Montana during the 2009 Session to make provisions for a State Tax Incentive to employers of the Montana National Guard and the Reserves as well as the self-employed; and

**BE IT FURTHER RESOLVED,** that copies of this resolution be forwarded to the Honorable Governor Brian Schweitzer, Senate President Mike Cooney, Senate Minority Leader Corey Stapleton, Speaker of the House Scott Sales, House Minority Leader John Parker.

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CSM Ronda Scott  
President  
Enlisted Association of the National Guard of Montana

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Date Approved