



COMMONWEALTH of VIRGINIA

Department of Veterans Services

Steven J. Combs
Acting Commissioner

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November 25, 2019

The Honorable S. Chris Jones
Chairman, House Appropriations Committee
900 East Main St, 13th Floor
Richmond, VA 23219

The Honorable Emmett Hanger
Co-Chairman, Senate Finance Committee
900 East Main St, 14th Floor
Richmond, VA 23219

The Honorable Thomas K. Norment
Co-Chairman, Senate Finance Committee
900 East Main St, 14th Floor
Richmond, VA 23219

Delivered via electronic mail

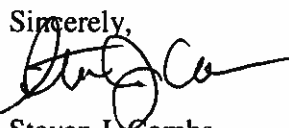
Re: House Joint Resolution 674 (HJ674), 2019 General Assembly

Dear Chairmen Jones, Hanger, and Norment:

Please find attached the report to the Governor and General Assembly pursuant to HJ674, which requested that the Department of Veterans Services (DVS) and the Department of Taxation (TAX) study the feasibility of exempting military retirement income from taxation.

The report consists of an Executive Summary, Powerpoint presentation on our findings, and a Powerpoint presentation with Case Studies that compares the competitiveness of Virginia with other states. All master data collected including spreadsheets, research materials, and notes, are available upon request.

On behalf of the DVS-TAX study team, thank you for this opportunity to research this issue. Please let me know if we may provide additional information.

Sincerely,

Steven J. Combs
Acting Commissioner

Cc: Delegate Luke Torian
The Honorable Carlos Hopkins, Secretary of Veterans and Defense Affairs
Mr. Craig Burns, Commissioner, TAX
HJ674 Work Group Members