

SJR

37

(7)

..JUSE COMMITTEE REPC..I

Date Referred: March 4, 1992

FURTHER REFERRALS:

Finance

Date of Committee Action: 3/18/92

The STATE AFFAIRS Committee considered:

SJR 37

SENATE JOINT RESOLUTION NO. 37

SOURCE TAX

Urging the United States Congress to pass legislation prohibiting a state from imposing an income tax on the pension income of a person who is not a resident of that state.

RECOMMENDATIONS: [ ] the same title  
be replaced with [ ] a new title

[ ] have attached amendments(s)

[X] do pass

[ ] do not pass

[ ] no recommendations

[ ] individual recommendations

[ ] additional referral to the \_\_\_\_\_ Committee

ADOPTS: \_\_\_\_\_ letter of Intent

ATTACHES NEW FISCAL NOTE(s): (Dept)

APPROVES PREVIOUS: (Dept/Date)

[ ] fiscal impact \_\_\_\_\_

[ ] fiscal note(s) \_\_\_\_\_

[ ] zero fiscal note \_\_\_\_\_

[X] zero fiscal note(s) Dept of LAW

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
Eugene A. Kubina	X				
Tom Meyer	X				
L. Chastotte	X				
E. [unclear]	-				
James [unclear]	-				
Mike [unclear]	X				
W. [unclear]	-				

Eugene A. Kubina  
CHAIRMAN'S SIGNATURE





Official Business

# Alaska State Legislature

## Senate

Office of The Majority Leader

Rick Halford  
P.O. Box V  
State Capitol  
Juneau, Alaska 99811  
Phone (907) 465-4958

P.O. Box 190  
Chugach, Alaska 99267  
Phone (907) 276-4999

TO: Senate Judiciary Committee

FROM: Senator Rick Halford

A handwritten signature in cursive script that reads "Rick".

DATE: February 24, 1992

SUBJECT: Sponsor Statement -- SJR 37 "Urging the United States Congress to pass legislation prohibiting a state from imposing an income tax on the pension income of a person who is not a resident of that state."

-----

Economic conditions are hard on all of us, but hard times can be especially difficult for senior citizens retired and living on pension income that seems to shrink each year because of inflation.

Source taxation is currently used by a dozen states, who collect taxes on income, usually retirement pensions, of people who once worked within their boundaries. These taxes are collected even after those people have left the state. Several states, including Nevada, Washington and Florida have enacted "stop-gap" legislation which would prohibit the implementation of the source tax upon their residents.

Senate Joint Resolution 37 urges the United States to pass H.R. 431 and H.R. 1531. Passage of these two bills would prohibit a state from imposing an income tax on the pension income of a person who is not a resident of that state. In particular, H.R. 431 would repeal the "source tax" effective from December 31, 1987 while H.R. 1531 would be effective from December 31, 1990.

Thank you for consideration of this Resolution and I urge its expedient passage from committee.

Sponsor Statement

SENATE COMMITTEE REPORT  
FIRST COMMITTEE OF REFERRAL

DATE: 1/14/92

FURTHER:

Date of 5-Day Notice: 2/20/92  
(in accordance with Uniform Rule 23)

DATE TURNED INTO OFFICE: 2/25/92

Judiciary Committee considered SJR 37

Urging the United States Congress to pass legislation prohibiting a state from imposing an income tax on the pension income of a person who is not a resident of that state.

and recommends:

replace with \_\_\_\_\_ CS \_\_\_\_\_ ( )

attaches amendment(s)

adopts \_\_\_\_\_ Letter of Intent

further referral to the \_\_\_\_\_

do pass

do not pass

no recommendation

individual recommendations

same title  
 new title  
 technical title change (HB only)

**NEW FISCAL NOTES:** Dept/Date  
 zero fiscal notes \_\_\_\_\_

fiscal notes \_\_\_\_\_

appropriation --no fiscal note

**PREVIOUS FISCAL NOTES:** Dept/Date  
 **Governor's bill** with fiscal notes:

zero fiscal notes \_\_\_\_\_

fiscal notes \_\_\_\_\_

DO PASS:

*Erin Calhoun*  
*Mark*  
*Patrick Ryley*

OTHER RECOMMENDATIONS:

*Al Gedar - No Rec*

*Rich Heford do pass*  
Chair: Signature and Recommendation

**DON YOUNG**  
CONGRESSMAN FOR ALL ALASKA  
WASHINGTON OFFICE  
2331 RAYBURN BUILDING  
TELEPHONE 202/225-5765

COMMITTEES:  
INTERIOR AND INSULAR  
AFFAIRS  
MERCHANT MARINE AND  
FISHERIES  
POST OFFICE AND  
CIVIL SERVICE



**Congress of the United States**  
**House of Representatives**  
Washington, D.C. 20515

February 24, 1992

**DISTRICT OFFICES**  
222 WEST 7TH AVENUE, SUITE 3  
ANCHORAGE, ALASKA 99513-7585  
TELEPHONE 907/271-5978  
BOX 10, 101 12TH AVENUE  
FAIRBANKS, ALASKA 99701  
TELEPHONE 907/456-0210  
401 FEDERAL BUILDING  
P.O. BOX 1247  
JUNEAU, ALASKA 99802  
TELEPHONE 907/586-7400  
501 FEDERAL BUILDING  
KEECHIKAN, ALASKA 99902  
TELEPHONE 907/225-6880  
120 TRADING BAY  
SUITE 260  
KENAI, ALASKA 99611  
BOX 177  
KODIAK, ALASKA 99815  
P.O. BOX 1860  
NOME, ALASKA 99762

The Honorable Rick Halford  
Senate Majority Leader  
Alaska State Senate  
Juneau, Alaska 99811

Dear Senator Halford:

This regards the question as to whether the source tax legislation that you are developing is in conflict with the full faith and credit provision of the U.S. Constitution.

As you know, similar "stop-gap" legislation has been enacted in several states, including Nevada, Washington, and Florida. Each state that has passed these measures has gauged the possible conflicts concerning the full faith and credit provision, but each state passed the bill nonetheless. It is important to note that California, the state which is most adversely effected by the legislation, has yet to challenge the constitutionality of the stop-gap measure on the grounds that it violates the full faith and credit provision.

It is my opinion that California and other states that benefit from a source tax do not wish to see a great deal of publicity regarding this issue. These states know that the only way to repeal the tax is to do so at the federal level and adverse publicity will only draw national attention to the unfairness of the tax.

I have discussed the full faith and credit issue with Bill Hoffman, President of RESIST, State Senator Ernie Adler, of Nevada, who introduced the first state legislation, and also U.S. Representative Barbara Vucanovich, who has introduced the federal legislation which would repeal the source tax (or at least make it more equitable). They all agree that the only way to test the full faith and credit provision is to do so in the courts. Either way, Alaska is in a win-win situation.

These are the true experts on the source tax. Their advice to you, as is mine, is to go full speed ahead with your legislation.

Letters Of Support

I wish you the best of luck during this legislative session. If there is any way I can be of further assistance to you on this or any other issue of concern, please do not hesitate to contact me.

My Warmest regards,



DON YOUNG

Congressman for all Alaska

DY/jhr



DON YOUNG  
CONGRESSMAN FOR ALL ALASKA  
WASHINGTON OFFICE  
2331 RAYBURN BUILDING  
TELEPHONE 202/225-3765

COMMITTEES:  
INTERIOR AND INSULAR  
AFFAIRS  
MERCHANT MARINE AND  
FISHERIES  
POST OFFICE AND  
CIVIL SERVICE



Congress of the United States  
House of Representatives  
Washington, D.C. 20515

February 21, 1992

COPY

DISTRICT OFFICES  
222 WEST 7TH AVENUE, SUITE 3  
ANCHORAGE, ALASKA 99513-7595  
TELEPHONE 907/271-5978  
BOX 10, 101 12TH AVENUE  
FAIRBANKS, ALASKA 99701  
TELEPHONE 907/450-0210  
401 FEDERAL BUILDING  
PO. BOX 1247  
JUNEAU, ALASKA 99802  
TELEPHONE 907/586-7400  
501 FEDERAL BUILDING  
KETCHIKAN, ALASKA 99902  
TELEPHONE 907/225-6780  
120 TRADING BAY  
SUITE 260  
KENAI, ALASKA 99611  
BOX 177  
KODIAK, ALASKA 99615  
P.O. BOX 1860  
NOME, ALASKA 99762

The Honorable Rick Halford  
Senate Majority Leader  
Alaska State Senate  
P.O. Box V  
Juneau, Alaska 99811

Dear Senator Halford:

I was pleased to hear of your sponsorship of SJR 37, a bill which would exempt all retirement income and property from garnishment or seizure for failure to pay income tax to a former home state.

As you know, the "source" tax has adversely affected many Alaskan retirees who once earned a living in another state. Federal employees have been most affected by this tax which, for all intents and purposes, is taxation without representation.

I offer you my full support in your endeavor to help Alaskans avoid this unfair tax. If there is any way I can be of service to you during the upcoming debate, please do not hesitate to contact me.

My Warmest Regards,

A handwritten signature in cursive script that reads "Don Young".

DON YOUNG  
Congressman for all Alaska

DY/jhr



Greater Fairbanks

**Chamber** of Commerce

709 Second Avenue

(907) 452-1105

P O Box 7444  
Fairbanks, Alaska 99707

RESOLUTION 06-2491

**A RESOLUTION BY THE GREATER FAIRBANKS CHAMBER OF COMMERCE TO PROTECT ALASKAN'S PENSIONS FROM OUT-OF-STATE "SOURCE" TAXATION**

WHEREAS, persons living on a fixed income from a pension plan are at the greatest financial risk due to the rapid fluctuation of our economy; and

WHEREAS, the Constitution guarantees the right to travel and to reside anywhere in the United States without any restrictions; and

WHEREAS, that segment of society that is being threatened by "source" taxation have already paid for the services they enjoyed while residents of the "source" state through the existing tax structure of that state; and

WHEREAS, Alaska does not have a personal income tax on any of its residents;

NOW, THEREFORE, BE IT RESOLVED that the Greater Fairbanks Chamber of Commerce encourages the passage of HR431, HR1655 and HR1531; all of which address this unfair and predatory tax practice that is being promulgated against one of society's most fragile groups, senior citizens; and

BE IT FURTHER RESOLVED that the Greater Fairbanks Chamber of Commerce views the practice of "source" taxation to be a blatant violation of the basic constitutional rights to reside in any state by the restriction that this taxation places on our fixed income, and that this legislation receive immediate attention by our Congress.

Dated this 24th day of June, 1991.

Larry Kelly  
President

A.L. Buki Wright  
Chairman of the Board



## RESIST

RETIREES TO ELIMINATE STATE INCOME SOURCE TAX

NATIONAL HEADQUARTERS

ii

March 3, 1992

Senator Halford  
Alaska State Capitol  
Room 103  
Juneau, AK 99801

Attention Jeff:

Dear Senator:

Please accept my apologies for the time it took to write this letter. When Jeff called I was leaving for an airplane to Washington, DC for a proponent meeting on the bills your resolution SJR 37 addresses. The meeting in Washington included more than 20 organizations that support our legislation to ban states from taxing nonresident pensions or other retirement income. Senators' Bryan and Reid of Nevada, Representatives Bilbray and Vucanovich of Nevada and Representative Unsoeld of Washington addressed the group. Senator Reid intends to attach S. 267 to one of the upcoming tax bills. The consensus was that the meeting was successful. Your resolution to support S. 267, H.R. 431, H.R. 1531, and H.R. 1655 is both timely and needed. States, including Hawaii, Nevada, Washington and others have already passed similar resolutions. We need all the help we can get to stop the tyranny of "TAXATION WITHOUT REPRESENTATION."

Our organization, RESIST of America, is dedicated to stopping states from taxing nonresident pensions or other retirement income unfairly. We are not against fair taxes with representation.

Sincerely,

A handwritten signature in cursive script that reads "Bill".

William (Bill) C. Hoffman  
President, RESIST of America  
National Headquarters

# RESIST OF AMERICA

Retirees to Eliminate State Income Source Tax

## PRESENTATION TO CONGRESS FOR S.267

### ATTACHMENT A:

The following is a partial list of organizations that have joined RESIST of America in a coalition. The goal of the coalition is to end the taxation of nonresident pensions by the states. These organizations represent millions of people.

William (Bill) C. Hoffman  
President, RESIST of America  
2440 Ash Canyon Rd.  
Carson City, NV 89703  
(702) 883-8620

Air Force Association	NARFE
Air Force Sergeants Association	National Assn. of Retired Federal
Airline Pilots Assn.	National Assn. For Uniformed Services
American Assn. of Foreign Service Women	National Assn. of Postal Supervisors
AMVETS	National Guard Assn. of the US
Assn. of Military Surgeons of the US	National Military Family Assn.
Association of the US Army	National Taxpayers Union
Commissioned Officers Assn. of the US Health Service, Inc.	Naval Reserve Association
Common Cause	Navy League of the US
COSSO	Nevada Taxpayers Union
Council of Sacramento Senior Organizations	Non-Commissioned Officers Assn.
CWO & WA Assn., US Coast Guard	Reserve Officers Association
FAIR (Represents 34 Organizations) Fund for Assuring an Independent Retirement	SCAN
Federal Managers Assn.	Senior Co-operative Alert Network
Fleet Reserve Association	Society of Medical Consultants
Marine Corps League	The Retired Enlisted Association
Marine Corps Reserve	The Retired Officers Association
McDonald County Unit of the Retired Teachers Assn. - MO	US Army Warrant Officers Association
	US CG & Chief Petty Officers Assn.

Background Information

# RESIST OF AMERICA

Retrees to Eliminate State Income Source Tax

## PRESENTATION TO CONGRESS FOR S.267

### THE BEST KEPT SECRET IN AMERICA

The members of RESIST of America and The members of The Coalition shown in Attachment A urge The Senate to pass Senate Bill S. 267.

#### Issue

Do we still have "TAXATION WITHOUT REPRESENTATION" in America?  
**YES, WE DO!** The taxation of nonresident pensions by the states is a prime example of "TAXATION WITHOUT REPRESENTATION."

How can a nation that was formed over The issue of "TAXATION WITHOUT REPRESENTATION" allow this to happen? **BECAUSE IT IS THE BEST KEPT SECRET IN AMERICA!** No one was told about this unfair tax. This tax interferes with our right to travel across the United States of America and live where we choose without a financial penalty.

#### Background

Several states now tax nonresident pensions. There are, in total, about 40 states with source tax laws and each of them could implement this tax on nonresident pensions. I will frequently use California as an example during this presentation for three reasons:

- 1: They are the most aggressive State
- 2: They often lead the Nation in new trends
- 3: We understand their nonresident laws and procedures better.

The 40 states mentioned before, tax nonresidents on various types of source income. There are legitimate reasons for some of these taxes. An individual could operate a business or work in a nonresident state. In these cases, the resources of the state are being used or jobs are taken from the residents. If the nonresident doesn't want to pay these taxes, they can remove the business from the state or not work in the state. They have a choice.

Nonresident taxation of pensions is different; because unlike a business, job, or investment, the pension tax debt can not be removed from the state. The retiree is trapped for the rest of their lives by the state in "financial Slavery."

\*\*\*

States can raise nonresident taxes whenever they like.  
What can nonresidents do about it? **NOTHING!**

What services do we get as nonresident taxpayers? NONE!

We can't use schools, or even buy a fishing license at resident rates.

What do we get from the government of the taxing state? NOTHING!

\*\*\*

### This tax hits Retirees hard!

Imagine:

An elderly lady in Nevada that makes between \$12000 and \$13000 a year. She isn't rich, but she is surviving. Then the mailcarrier delivers a notice from California that says she owes taxes on her pension, plus penalty and interest. She can't believe it; and being honest, she tells California that she has never paid. The result was they calculated her tax debt from 1978 till the present. She now owes about \$6000.

Imagine:

A retired man from California, whose wife died, meets a lady, marries her and moves to New York because she is still working there. He discovers that he not only must pay California taxes on his pension for the rest of his life, but must include his out of California income and his new wife's income. He pays New York much less because they give a large exemption for resident pensions.

Imagine:

A lady in Texas who just received a bill from CA for more than \$24000.

Unfortunately, these are not imaginary cases. They are just a few real cases out of thousands in our files.

### States Position

Some states correctly assume pensions are intangibles, similar to savings accounts. Others claim pensions are deferred income.

Defining pensions as "deferred income" is an indiscriminate use of the English language and law. Income that is deferred should be paid unconditionally, either to the retiree or to their heirs. Pensions clearly do not meet the requirements of deferred income. If you are unfortunate and die one day before you retire, you or your heirs receive only your own contributions plus a small amount of interest. You receive none of the so called "deferred income."

These states claim that benefits were received when the retirees were earning the pension. Therefore they owe taxes for the rest of their lives, and do not deserve any additional benefits.

There is a family - this organization - remain in the state where the pension was earned and the other moves to another state. The resident pays taxes, but continues to receive benefits from the state, and can vote, petition and otherwise be represented by the government of that state. The nonresident pays taxes, but receives nothing. Didn't the retiree who remained in the state also get benefits while they were earning their pension? ISN'T THIS DISCRIMINATION? HOW CAN THIS BE EQUAL TREATMENT?

Most retirees paid taxes on contributions to their pension plans. Apparently, Companies, Federal, and State agencies did not pay taxes on their contributions to pension plans or accrued interest. Before the publicity that RESIST of America initiated, no one was informed, by either their State or employer, about nonresident taxation of retirement income. Why weren't we informed about this unfair tax that would lead to "Taxation Without Representation" in the future? Why weren't options offered to the employees, such as 401K Averaging Plans? The only reason for deferring taxable income is to pay fewer taxes on the income later. Nonresident retirees might pay significantly more taxes instead of less. It is particularly frightening to speculate on how high nonresident taxes could become in the future. When a State needs more income, they can raise these taxes at their discretion and a nonresident can do nothing about it. The retiree cannot vote, petition, receive benefits or enjoy governmental protection from the taxing State. This situation is intolerable.

It was this unfair tax that prompted me to form RESIST of America in July of 1988. RESIST of America is a nonprofit organization that was incorporated July 28, 1988. The only goal of RESIST of America is to end the tax on nonresident pensions by the states. RESIST of America is a "grass roots" organization that operates entirely through volunteers. No one in our organization gets a salary. Our organization is not, however, against fair taxation with representation.

#### California has it both ways

California has obtained (from their point of view) delightfully contradictory court rulings.

#### Borschers - Baustian

The Borscher case was tried in the district court 2 of Los Angeles, CA. It involved a man who earned his pension in Illinois and moved to California to retire. Borscher claimed that he didn't owe California taxes on his pension income because the SOURCE of his pension was Illinois. California disagreed. Borscher lost after a ten year court battle.

The Baustian case involved a man who earned his pension in California and retired to another State. California claimed that he owed nonresident taxes on his pension because the SOURCE of his pension was California. This decision was made by The State Board of Equalization. The cases occurred about the same period.

As a spokesperson for the California FTB cheerfully acknowledges, residents can be taxed on all income, regardless of its source; nonresidents are taxed on the source regardless of residence.

To make matters worse, California hired collection agencies that use "Gestapo Tactics" to harass and threaten Senior Citizens for the collection of these unfair taxes. They also offer rewards for information on delinquent taxpayers. Other states will probably follow California's lead.

#### Income earned in other States also taxed

There is another point that has aggravated Senior Citizens. Several States (particularly California) use total income earned (including income earned in other States) to establish the highest rate for taxing pensions. Even so, they claim they do not tax out of State income. However, any increase in taxes as a result of including non-California income is clearly a tax against that income.

This procedure, causes additional inequality between retirees. A retiree that supplements their income through investments, can decrease their tax liability by investing in items (Federal Securities) that states cannot tax. Those retirees that must work to supplement their income have no options and must include this income. As a result, the retiree that works pay more taxes than the retiree that invests, even if their total income is the same.

#### California, perhaps other states, tax nonresident, military pensions

Some believe that California does not tax the nonresident pensions of military personnel. Don't you believe it. Check California tax forms 1031 and 1032. California gives an exemption for military personnel, but the maximum exemption is a generous \$40.00 per year. Other states have not answered the question of whether or not they tax military pensions. We suspect they do.

#### Constitutionality of nonresident taxes

One of the first officials contacted by our organization about this issue was the Attorney General of Nevada. It was our hope that he would challenge the constitutionality of the nonresident tax on pensions by the states. We knew that it was unconstitutional for a citizen to sue a state in a Federal court. Unfortunately, Brian McKay, who was Nevada's Attorney General then, told us that the U. S. Supreme court had upheld the nonresident taxes about 70 years ago. He sent us the Michigan State Law review, which discussed many cases covering this general issue. He recommended that we try to get Federal Legislation passed. Research into other court cases and investigation of The California State Law Review confirmed his position.

#### Can we solve this problem at the State level?

There are some Senators that believe that we should work through the states and organizations like The Multi-State Tax Commission to end this tax on nonresident pensions. We have tried. It is impossible to sway State Legislators when you are not represented. New Jersey is the only state that was convinced to stop taxing

non resident pensions. This success occurred due to the efforts of The National Association of Retired Federal Employees (NARFE) and due to a study by New Jersey that the collection of these taxes was not economical.

Our efforts with California have been futile to say the least. Last year, The California Legislature introduced two bills to prevent or limit the taxation of nonresident pensions. AB-3976, which would completely end this unfair tax and AB-3963, which would give a \$20,000 credit to nonresidents, but income earned in other States must still be used to determine the tax rate. AB-3963 also contained a "sunset clause" which would automatically repeal the law 6 years after enactment.

Trice Harvey, an Assemblyman from Bakersfield, invited me, Pierce Powers (National Association of Retired Federal Employees -NARFE), Eiton Hipport also from NARFE, and Douglas Baldwin, representing The Air Force Association to testify before the Revenue and Taxation Committee for AB-3976.

Johan Klehs, Chairman of this committee (District San Leandro) refused to let us testify, claiming there was not enough time and that we were "out of order." The testimony for and against the previous issue, to grant tax exempt status for businesses that grow ostriches for food involved less than a dozen people, and took more than two hours (not counting two hours for the ostrich barbecue).

Our issue involves millions of Senior Citizens as well as the young people in the State. Clearly, we were faced with a "stacked deck." The committee has every right to oppose our position; however, there is never a reason to be rude and inconsiderate to anyone. Johan Klehs treated us like people without representation.

This year AB 1513, SB 427, and AJR 25 were introduced. The two bills would repeal the tax on nonresident pensions, and the joint resolution urges The United States Congress to pass the bills that prohibit this tax. This year it was Dick Millington (Regional Vice President - NARFE) who received the rude treatment.

I have subsequently written a letter to The Speaker of The California Assembly, Willie Brown, and suggested a plan that would end "TAXATION WITHOUT REPRESENTATION" and yield California more income.

**WE NEED FEDERAL LEGISLATION!**  
**THE CONGRESS OF THE UNITED STATES IS OUR LAST HOPE!**

We are asking you, The Congress to help us end this terrible injustice to our Seniors and our Future Seniors. The issue of taxation of nonresident pensions by the states affects every American. Even if a citizen does not have a pension or if they never leave the state where the pension is earned, they are affected.

Many states give credits or rebates to retirees that pay taxes to another state. If a state does, then the taxpayers of that state are paying for the benefits, services, and government for these retirees. The taxes paid by the retirees, that should help defray the cost of their benefits, services, and government, are instead paid to their former state. That state doesn't give anything to the retirees or the resident state's economy. Even if the resident state does not give credits or rebates for taxes paid to another state, their citizens still lose. The money paid to another state by the retirees is not available for expenditure in your state.

There is a better way. Taxpayers should pay taxes only to their state of residence, where they receive benefits, services and government, where they have the right to vote, petition, and otherwise influence their representatives.

Three bills have been introduced into The House of Representatives to stop states from taxing nonresident pensions, (H.R.431, H.R.1531, and H.R.1655).

H.R. 431 and H.R. 1531 are similar to The Senate Bill S.267. The main difference is that S. 267 includes pensions and other Retirement income instead of just pensions. The difference is important. California has recently introduced legislation to tax Social Security. Some other States have already done this. Without the clause, "other Retirement Income," we could be back where we started even if The House Bills passed. House bill H.R. 1655 is more complex, but does have some favorable attributes:

1. States must inform employees each year about his or her nonresident tax policies.
2. States must offer a lump sum settlement if the conditions of 1. are met and the retiree leaves the state.
3. Income earned in other states cannot be taxed.

#### Does S.267 cost the Federal Government?

The Federal Government should realize a slight increase in tax revenue if S. 267 passes, because those retirees that still itemize on their Federal taxes would have fewer deductions.

States would probably not lose income either. If we do not pass S. 267, it is ironic that the most aggressive state, California would lose. California is still the second largest retirement state behind Florida. When the other Source tax States, realize that California is stealing money from their economy, you can bet they will retaliate and impose taxes on their retirees that move to California. It is difficult to predict which state would lose the most, but one situation is easy to predict. If taxes are paid to the State of Residence, where the Retiree can vote, petition, receive services and benefits, everyone gains, including the states.

We urge you to pass S.267 and end the tyranny of "TAXATION WITHOUT REPRESENTATION," without a financial loss to the Federal Government and, we believe, without a loss to the states.

Stop this terrible injustice to our Senior Citizens and to all Americans.

Thank you,

*Bill*  
William (Bill) C. Hoffman  
President, RESIST of America  
2440 Ash Canyon Rd.  
Carson City, NV 89703

(702) 883-8620

DS \*\*\*\*\* 102ND CONG. STATUS PROFILE FOR H.R.1531 \*\*\*\*\*

BRIEF TITLE..... Pension Tax Equity Act of 1991  
SPONSOR..... Unsoeld  
DATE INTRODUCED... March 20, 1991  
HOUSE COMMITTEE... Judiciary  
OFFICIAL TITLE.... A bill to prohibit a State from imposing an income tax on the pension income of individuals who are not residents or domiciliaries of that State.

COSPONSORS..... 67 CURRENT COSPONSORS  
Mar 20, 91 Referred to House Committee on the Judiciary.  
Jun 7, 91 Referred to Subcommittee on Economic and Commercial Law.

COS COSPONSORS..... 67 CURRENT COSPONSORS  
AS INTRODUCED..... Dicks, Swift, DeFazio, Goss, Owens (UT), Vucanovich.  
Apr 25, 91 Miller (WA), LaRocco, Stallings, Smith (TX), Wilson, Bilbray.  
May 9, 91 Bennett, James, Abercrombie, DeLay, McDermott, Quillen.  
May 23, 91 Blaz, Frost, Myers.  
Jun 4, 91 Gejdenson, Moorhead.  
Jun 7, 91 Bryant, Hayes (IL), Boxer, Jontz.  
Jun 25, 91 Eckart, Young (AK), Costello.

PRESS RETURN TO CONTINUE OR ENTER A REQUEST.

Jul 9, 91 Wolf, Erdreich, Ros-Lehtinen,  
Jul 15, 91 Doolittle, Bateman, Mink, Bilirakis, McDade, Burton, AuCoin.  
Jul 23, 91 Schiff, Livingston, Martinez.  
Sep 24, 91 Dwyer, Kopetski, Thomas (WY), Morrison, McCollum, Schroeder, Wolpe, Fazio, Lehman (CA).  
Oct 3, 91 Collins (IL), Boehlert, Towns, Horton.  
Oct 10, 91 Tauzin, Jefferson, Emerson.  
Oct 31, 91 Torres, Chandler, Jones (GA).  
Nov 26, 91 Bruce.  
Feb 4, 92 Wise, Alexander, Norton, Traficant.

BD EPL DIGEST..... Mar 20, 91. Pension Tax Equity Act of 1991 - Amends Federal law to prohibit a State from imposing an income tax on the pension income of an individual who is not a resident or domiciliary of such State.

1 OF 1 56 LINES

DS \*\*\*\*\* 102ND CONG. STATUS PROFILE FOR H.R.431 \*\*\*\*\*

SPONSOR..... Vucanovich

DATE INTRODUCED... January 3, 1991

HOUSE COMMITTEE... Judiciary

OFFICIAL TITLE.... A bill to prohibit a State from imposing an income tax on the pension income of individuals who are not residents or domiciliaries of that State.

CO-SPONSORS..... 178 CURRENT COSPONSORS

Jan 3, 91 Referred to House Committee on the Judiciary.

Jun 7, 91 Referred to Subcommittee on Economic and Commercial Law.

COS CO-SPONSORS..... 178 CURRENT COSPONSORS

AS INTRODUCED..... Bilbray, Dornan (CA), Lewis (CA), Skeen, Kolba, Stump, DeFazio, Bliley, Stearns, Rhodes, Burton, Lagomarsino, McCandless, Gallo, Hutto, Goss, Stallings, Thomas (WY), McDada, Stanholm, Towns, Saxton, Emerson, Sundquist, Hyde, Ray, Young (AK), Kanjorski, Coble, Tallon, Bilirakis, McDermott, Shays, Cox (CA), Miller (OH), Schiff, Archer, McCollum.

Jan 29, 91 Miller (WA), Wolf, Bateman, Hancock, Unsoeld.

Mar 12, 91 Kyl, Dicks, Cunningham, Mink, Hammerschmidt, Slattery, Traficant, Hansen, Peterson (FL), Thomas (CA), Packard, Paxon, Slaughter (VA), Doolittle, Ros-Lehtinen, Gingrich.

Mar 20, 91 Costello, Hunter, Schroeder, Abercrombie, Gallegly, Martinez, Ireland, Mollohan, Chandler, Schaefer, LaRocco.

Mar 22, 91 Lowery (CA), Inhofe.

Apr 10, 91 Smith (OR), Davis, Livingston, Hargar, Dannemeyer, Moralla, Solomon, Ballenger, Zimmer, Moorhead.

Apr 23, 91 Bentley, Quillen, Gunderson, Crane, Roberts, Bustamanta, DeLa Sarpalius, Tawzin, Santorum, Bennett, Marienea, Brown, Ridge, Kolter.

May 8, 91 Smith (TX), Edwards (TX), James, Hefley, Coleman (TX), Bunning, Fazio, Ramstad.

Jun 6, 91 Garam, Wilson, Arney, Gilman, Campbell (CA), Coleman (MO), Camp, Zeliff, Hall (TX).

Jun 13, 91 Clinger, Henry, Gilchrist, Weber.

JUN 26, 91 DUNCAN, Shaw, Hubbard, Fields, Lahman (CA), Condit.

Jul 17, 91 Wolpe, Staggers.

Jul 30, 91 McCloskey, Dooley, Owens (NY).

Sep 11, 91 Machtley, Johnson (SD), Young (FL), Yatron, Riggs, Rahall, Horn, Barnard, Dickinson, Lantos.

Sep 24, 91 Lloyd, Taylor (MS), Taylor (NC), Morrison, Richardson.

Oct 1, 91 Andrews (NJ), Hughes, Moran, Combest, Smith (NJ).

Oct 10, 91 Owens (UT), Peterson (MN), Barton, Chapman, Kildoe, Hobson, Lipinski.

Nov 6, 91 Traxler, Hayes (IL), Torres, Lewis (FL).

Feb 4, 92 Klug, Hastert, Kopetski, Alexander, Spence, Norton, Blaz, English.

Feb 18, 92 Derrick.

Feb 25, 92 Molinari, Hopkins, Jefferson, Roc, Hatcher, Wise,  
Carper, Panetta, Berauter.

BD BILL DIGEST..... Jan 3, 91. Amends Federal law to prohibit any  
State from imposing an income tax on the pension income of any  
individual who is not a resident or domiciliary of that State.  
PLEASE ENTER A REQUEST.

\* - Michael G. Oxley

- Jim Lightfoot



# House State Affairs Committee

## Representative Gene Kubina, Chair

**DATE:** March 18, 1992

**PLACE:** Capital Room 102

**SUBJECT OF MEETING:**  
 HJR 69 - Relating to Statehood for Wash. D.C.  
 \*HJR 3 - Relating to Change Terms of Representatives to four Years  
 HB 348 - Relating to Grp Health & Life Insurance State Employees  
 SB 146 - Relating to Limited Privileges for Revoked Licenses  
 S.JR 37 - Relating to Source Tax

NAME	REPRESENTING	BUSINESS/PERSONAL MAILING ADDRESS	ZIP	(H) PHONE	(W) PHONE	DO YOU WANT TO TESTIFY?	WHAT SUBJECT/ WHICH BILL?
- G. ...	D.A.			5 ...		(Y) N	HB 348
MIKE MILLER Mike Miller	Self	Juneau		586-3000		(Y) N	HJR 69
Juanita Hensl-	DPS/DMV	Juneau		465-4335		(Y) N	SB 146
Fay Dufany	DMV	5700 E. Tudor Anch 99507			264-5339	(Y) N	SB 146
Rich ...	Senator	Capital Room 102		458		(Y) N	SJR 37
						Y N	
						Y N	
						Y N	
						Y N	
						Y N	
						Y N	