Special Council on Tax Reform and Fairness for Georgians

ATTN: Donna Moore, PMP Project Manager

Tax Council Project Management Consulting, Inc

2930 Briarglen Drive

Atlanta, GA 30340

After I retired from military active duty, and before moving to Georgia, I scrutinized the tax burden I faced before moving to this great state. But not until after living here and completing two yearly state income tax returns did I realize that I was way off in calculating what a burden the Georgia state income tax had on my military pension. I feel it is too high. State taxes are increasingly important to everyone, but retirees have extra cause for concern since their income may be fixed. And this is the case with federal military pensions especially now since for 2010 we did not receive a cost of living increase and will likely not see one for 2011.

To reward their service and to help recruit future service members, the state of Georgia should fully exempt military pensions (retired pay) from state income tax. Also, in my case, not one year of my 25 years on active military service was spent as a Georgia resident. In this light this seems extremely unfair for my pension, after further reflection, to be subjected to the state tax. Plus, many of my years in the service were spent in arduous circumstances and in potentially harm's way to my well-being.

Bottom line: Georgia veterans and military retirees should be allowed to subtract 100 percent of their military pensions/retirement payments when computing state income tax. And it should not matter at what age they retire at since most will retire and receive a military pension well before 50 years old. These pensions are now currently considered taxable income up to the full amount.

I feel that exempting military pensions from Georgia state income tax is a way to show veterans that we appreciate them and want them to stay in Georgia to help build an even greater state. We need their skills, their patriotism and their sense of service, and a great way to do this is by letting them keep extra money they well deserve.

Additionally, according to my research military retirees are highly valued as middle and upper managers and providing this exemption would help attract and keep veterans in the Georgia workplace. But Georgia's taxing of military pensions on top of its 6% income tax rate on other income is another factor that would keep perspective retiree's from our military services from staying or relocating here...just another crucial reason to exempt military pensions totally!

Many other states do just this! The states that do not tax retired military pay are: Alabama, Alaska, Florida, Hawaii, Illinois, Kansas, Kentucky\*, Louisiana, Massachusetts, Maryland\*, Michigan, Mississippi\*, Missouri\*, Nevada, New Hampshire, New Jersey, New York, North Carolina\*, Ohio, Oregon\*, Pennsylvania, South Dakota, Tennessee, Texas, Washington, Wisconsin and Wyoming.(\*With conditions)

Thanks you for your time and consideration,

Robert Komlo

988 S. Plantation Pkwy

Lake Wildwood

Macon, GA 31220

478.284.6310