

## **SB 1542 STAFF MEASURE SUMMARY**

### **Senate Committee On Veterans and Emergency Preparedness**

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**Prepared By:** Regina Wilson, LPRO Analyst

**Sub-Referral To:** Senate Committee On Finance and Revenue

**Meeting Dates:** 2/3

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#### **WHAT THE MEASURE DOES:**

Exempts military pay from state income tax if it is received by a member of the Oregon National Guard while on state active duty; applicable to tax years beginning on or after January 1, 2020.

*Fiscal Impact Statement: Not yet issued.*

*Revenue Impact Statement: Not yet issued.*

#### **ISSUES DISCUSSED:**

#### **EFFECT OF AMENDMENT:**

No amendment.

#### **BACKGROUND:**

State active duty (SAD) is the only order status that makes a National Guard service member a temporary state employee paid by the state of Oregon. SAD does not cover all of the types of orders for a National Guard service member. When the Adjutant General of Oregon (the TAG) orders Oregon National Guard service members to SAD with approval of the Governor, it is to accomplish a state mission or respond to an emergency in support of the state.

Senate Bill 1542 exempts military pay from state income tax that is received by Oregon National Guard service members on state active duty.