Submitter:	Darren McMahon
On Behalf Of:	Veterans
Committee:	Senate Committee On Veterans, Emergency Management, Federal and World Affairs
Measure:	SB178
Measure: SB 178	

Submitted by: CPT Darren L. McMahon, USA, Retired

Committee: Senate Committee on Veterans, Emergency Management, Federal and World Affairs

To the committee members:

My name is CPT Darren L. McMahon, USA, Retired and I served on Active Duty from June 1980 to December 2020. I served in numerous Special Operations units, traditional Army Infantry units and was a Ranger Instructor for many years. With many deployments around the world my final assignment was as the Active-Duty advisor for 2nd Battalion, 162nd Infantry Battalion of the Oregon Army National Guard (ORNG).

As an active-duty Officer, my time spent with 2-162 IN was very enlightening, informative, and impressive. I saw firsthand the dedication of the Oregon National Guardsman who choose to serve Oregon as a Citizen Soldier. I was so impressed with their commitment to excellence and the desire to make their unit the best in the Nation. I could not tell you how proud I was of those soldiers who had worked all week in a tough and demanding job but come Friday night instead of heading to the mountains or the dunes for a family camping trip they were at the armory preparing for their next mission, whatever or wherever that would take them.

I say this to include my own military service serving in some of the most decorated, toughest, and demanding units in the U.S. Army.

This leads me to SB 178, after serving for almost 21 years I chose to retire from the Army and remain in Oregon to raise my two young daughters, establish roots and literally purchase the first home that I had ever owned. Taxes were not at the heart of any decision as I was blissfully unaware of how the State of Oregon treated their military retirees.

That however changed very quickly. When I found out that part of my military retired pay was being taxed (service after 1991) I was both dismayed, frustrated, and my internal feelings felt a tinge of betrayal. It was as if my service to my Nation was not

good enough! Not good enough that the State of Oregon had to take some of it from me in order to call this great state my home.

This leads into my introduction regarding that Oregon National Guard Citizen Soldier. After years of service to this great State and the Nation, that individual retires with a well-deserved military pension. However, his service is being downplayed by the taxing (100% in some cases) by the State of Oregon who think that their dedication and sacrifice deserves to be taxed just like everyone else. This includes the few active-duty Officers and Non-Commissioned officers that choose to make Oregon their home.

Because of this single reason, and after living here for over 20 years I will be leaving Oregon and moving to a state that does not tax any portion of my military retirement. Also, my daughter who is one of the few females to have attended West Point from the great State of Oregon and is currently a Major in the U.S. Army will not return to Oregon once she retires, again for this same reason.

I ask the committee to aggressively pursue the implementation and passing of SB 178 as it is the right thing to do for those that served their time in the Defense of our Nation and this State.

Sincerely,

Darren L. McMahon