

House Resolution 2040

By: Representatives Powell of the 29th, Shaw of the 176th, Yates of the 73rd, Jamieson of the 28th, Jacobs of the 80th, and others

A RESOLUTION

- 1 Urging the United States Congress to eliminate the "widow's tax"; and for other purposes.
- 2 WHEREAS, a proposed amendment to the defense authorization bill to eliminate what is
3 referred to as the "widow's tax" was ultimately not included in the bill; and
- 4 WHEREAS, two programs, excluding social security, exist on which a widow or widower
5 of a service member killed in the line of duty can rely for financial assistance; and
- 6 WHEREAS, the first program is a survivors' plan paid by the Department of Defense, which
7 is about 41 percent of the deceased person's monthly salary before taxes; and
- 8 WHEREAS, the second program is a dependent's compensation paid by the Department of
9 Veterans Affairs that is \$1,033 per month tax free, plus a modest sum added for every
10 dependent child; and
- 11 WHEREAS, under the current law, the payment from the Defense Department to a surviving
12 spouse is reduced dollar for dollar by the Veterans Administration's payment; and
- 13 WHEREAS, if the widow or widower remarries before the age of 55, he or she receives
14 nothing; and
- 15 WHEREAS, the law also adversely impacts military retirees by providing that when a widow
16 or widower who is receiving survivor's benefit plan benefits turns 62, a social security offset
17 reduces benefits from 55 percent to 35 percent of the spouse's military retiree pay; and
- 18 WHEREAS, the "widow's tax" can cause enormous and often unexpected financial hardship
19 on survivors; and

1 WHEREAS, these military personnel and their spouses have made sacrifices and in many
2 cases the ultimate sacrifice of their lives, leaving their spouses and families to cope not only
3 with grief but also with financial difficulties, and it is only fitting that we honor these
4 individuals by eliminating the "widow's tax."

5 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that
6 the members of this body urge the United States Congress to change the law to eliminate the
7 "widow's tax."

8 BE IT FURTHER RESOLVED that the Clerk of the House of Representatives is authorized
9 and directed to transmit an appropriate copy of this resolution to the Georgia congressional
10 delegation.