

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3915

To prevent States from taxing Federal military retirement annuities while not taxing State retirement annuities on the basis of whether there are employee contributions for such annuities.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 24, 1994

Mr. TORKILDSEN (for himself, Mr. BLUTE, and Mr. STUDDS) introduced the following bill; which was referred to the Committee on the Judiciary

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## A BILL

To prevent States from taxing Federal military retirement annuities while not taxing State retirement annuities on the basis of whether there are employee contributions for such annuities.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. LIMITATION ON FEDERAL CONSENT TO TAX**  
4                               **MILITARY RETIREMENT ANNUITIES.**

5       (a) IN GENERAL.—Section 111 of title 4, United  
6 States Code, is amended by inserting before the period  
7 “or, in the case of retired or retainer pay payable by rea-  
8 son of service in the uniformed services (as defined in sec-

1 tion 101 of title 10), whether there are employee contribu-  
2 tions toward such pay”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to taxable years beginning after  
5 January 1, 1994.

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