

# EXHIBIT C

## INTERIM STUDY PROPOSAL 2013-190

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3 REQUESTING THAT THE INTERIM HOUSE COMMITTEE ON AGING, CHILDREN  
4 AND YOUTH, LEGISLATIVE & MILITARY AFFAIRS STUDY AN INCOME TAX  
5 EXEMPTION FROM STATE INCOME TAX AFFECTING THE RETIREMENT BENEFITS  
6 MADE BY THE FEDERAL GOVERNMENT TO A VETERAN OR MEMBER OF THE  
7 UNITED STATES ARMED FORCES.  
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9 WHEREAS, the state's veterans have proudly served our country and  
10 earned the retirement benefits provided by the federal government and the  
11 State of Arkansas; and  
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13 WHEREAS, a study of an income tax exemption affecting the retirement  
14 benefits of veterans and members of the United States Armed Forces is  
15 necessary,  
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17 NOW THEREFORE,

18 BE IT PROPOSED BY THE INTERIM HOUSE COMMITTEE ON AGING, CHILDREN AND YOUTH,  
19 LEGISLATIVE & MILITARY AFFAIRS OF THE EIGHTY-NINTH GENERAL ASSEMBLY OF THE  
20 STATE OF ARKANSAS:  
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22 THAT the Interim House Committee On Aging, Children And Youth,  
23 Legislative & Military Affairs study a state income tax exemption affecting  
24 the retirement benefits paid to veterans and members of the United States  
25 Armed Forces.  
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27 BE IT FURTHER PROPOSED THAT the study be conducted with the assistance  
28 of the Department of Finance and Administration, which shall:

29 (1) Provide to the committee information concerning the income  
30 taxes affecting the retirement benefits of retired members of the United  
31 States Armed Forces in Arkansas and other states' income taxes selected by  
32 the committee;

33 (2) Provide to the committee information concerning an exemption  
34 from income taxes affecting the retirement benefits of retired members of the  
35 United States Armed Forces in Arkansas and other states' income tax  
36 exemptions selected by the committee;

1           (3) Provide to the committee information concerning the revenues  
2 generated by the retirement benefits of retired members of the United States  
3 Armed Forces in Arkansas in Arkansas and the other states that are selected  
4 by the committee, where possible; and

5           (4) Report to the committee all information required by the  
6 committee for this study by December 1, 2014.

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8           BE IT FURTHER PROPOSED THAT, upon request, other state agencies provide  
9 information and assistance to the committee and the department in achieving  
10 the purposes of this interim study.

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12 Respectfully submitted,

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16 Representative Charlene Fite  
17 District 80

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20 By: JAM/JAM  
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