NGAT Resolution Form

Title: Property Tax Credit For Actively Serving Guardsmen

Description: Provide Texas Property Tax Credit For Actively Serving Guardsmen

Proposal Type: New Initial Submission Date: 6/30/23

Submitter: NGAT Resolution Committee (Jon Ireland, JFHQ)

Business Case:

The Texas National Guard is a cornerstone of the state's ability to respond to emergencies, support national defense, and protect its citizens. However, recruiting and retaining skilled Guardsmen remains a challenge due to the sacrifices required by service. This property tax credit addresses these challenges by:

• Encouraging Recruitment: Offering a financial incentive that grows with years of service attracts new members to the TXARNG.

• Boosting Retention: Providing a tangible reward for continued service motivates Guardsmen to stay, preserving experience and expertise within the force.

• Supporting Families: Reducing property tax burdens eases financial strain on Guardsmen and their households, recognizing the disruptions caused by training and deployments.

• Aligning with Precedents: States like Indiana and Arizona have successfully used tax benefits to support military personnel—Indiana with its 2023 state income tax exemption for Guardsmen and Arizona with its long-standing exemption of active duty pay—showing that such policies enhance military readiness and morale.

Recommendation:

Pass a resolution to establish a property tax credit for Texas National Guardsmen, effective January 1, 2026. This investment honors the sacrifices of Guardsmen, strengthens the Texas National Guard's recruitment and retention efforts, and reinforces the state's commitment to its service members. By providing a scalable financial benefit tied to years of service, Texas can ensure the continued readiness of its National Guard to meet both state and federal mission demands.