

MEMORANDUM

Agenda Item No. 11(A)(6)

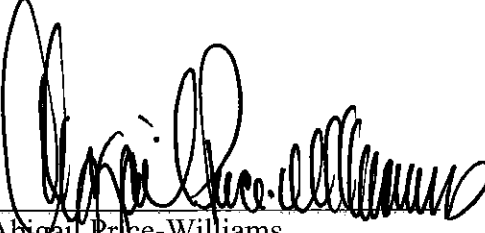
TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: October 3, 2017

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Resolution urging the United States Congress to enact the Military Widow's Tax Elimination Act of 2017, S. 339, H.R. 846, or similar legislation that would repeal the requirement for a reduction of survivor annuities under the survivor benefit plan for surviving spouses of military personnel to offset the receipt of veterans dependency and indemnity compensation known as the Widow's Tax

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Jose "Pepe" Diaz.



Abigail Price-Williams
County Attorney

APW/jls

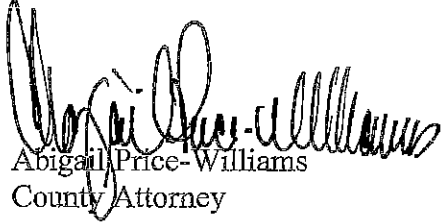


MEMORANDUM

(Revised)

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and Members, Board of County Commissioners

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Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(6)
10-3-17

RESOLUTION NO. _____

RESOLUTION URGING THE UNITED STATES CONGRESS TO ENACT THE MILITARY WIDOW'S TAX ELIMINATION ACT OF 2017, S. 339, H.R. 846, OR SIMILAR LEGISLATION THAT WOULD REPEAL THE REQUIREMENT FOR A REDUCTION OF SURVIVOR ANNUITIES UNDER THE SURVIVOR BENEFIT PLAN FOR SURVIVING SPOUSES OF MILITARY PERSONNEL TO OFFSET THE RECEIPT OF VETERANS DEPENDENCY AND INDEMNITY COMPENSATION KNOWN AS THE WIDOW'S TAX

WHEREAS, when a military retiree passes, their retirement pay is terminated and they may leave a surviving spouse and children without a substantial income source; and

WHEREAS, the Survivor Benefit Plan ("SBP") is an optional insurance plan offered by the United States Department of Defense to military retirees that ensures continued retirement income to family members after the retiree's death; and

WHEREAS, military retirees who elect to participate in the SBP pay monthly premiums to ensure that a portion of their retirement pay continues to be provided to their spouses or children after their death ; and

WHEREAS, Dependency and Indemnity Compensation ("DIC") is offered by the United States Department of Veterans Affairs ("VA") and provides a monthly entitlement benefit to surviving spouses and unmarried children of service members who died while on active duty, or retirees who died of service-connected deaths; and

WHEREAS, current federal policy prohibits a military spouse from collecting the full annuity benefits from the SBP if the military spouse is also receiving compensation from DIC; and

WHEREAS, the offset, also known as the Widows' Tax, occurs when the government subtracts the value of the VA's DIC from the Department of Defense's survivor benefit, significantly reducing compensation for the numerous family members who rely on it; and

WHEREAS, the Widow's Tax is an unfair penalty that cuts earned benefits to military spouses and children; and

WHEREAS, our nation's military personnel risk their lives to defend our nation and should be able to trust that the benefits they designate for their spouses and families will be available to them; and

WHEREAS, the United States Congress has considered a repeal of the SBP offset for over 12 years in six separate bills; and

WHEREAS, S. 339, a bill entitled the Military Widow's Tax Elimination Act of 2017, was introduced by United States Senator Bill Nelson (D-Florida) for consideration during the 115th Congress; and

WHEREAS, H.R. 846, a bill entitled the Military Surviving Spouses Equity Act, was introduced by United States Representative Joe Wilson (R-South Carolina) for consideration during the 115th Congress; and

WHEREAS, S. 339 and H.R. 846 propose to: (1) repeal provisions that require the offset of amounts paid in DIC from SBP annuities for the surviving spouses of former military personnel who are entitled to military retired pay or who would be entitled to retired pay except for being under 60 years of age; (2) prohibit requiring repayment of certain amounts previously paid to SBP recipients in the form of a retired pay refund; and (3) require the Secretary of the military department concerned to pay an annuity to a member's dependent children when there is no eligible surviving spouse; and

WHEREAS, S. 339 and H.R. 846 would eliminate the SBP/DIC offset by repealing the dollar for dollar reduction of the SBP by the DIC received, and would also prohibit the federal government from recoupment of amounts previously refunded to a surviving spouse who is or has been in receipt of an annuity under the SBP and who has received a refund; and

WHEREAS, this Board supports S. 339, H.R. 846 or similar legislation that would eliminate the military Widow's Tax,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Urges the United States Congress to enact S. 339, H.R. 846 or similar legislation that would repeal the requirement for a reduction of survivor annuities under the survivor benefit plan for surviving spouses of military personnel to offset the receipt of veterans dependency and indemnity compensation known as the Widow's Tax.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to United States Senator Bill Nelson (D-Florida), United States Representative Joe Wilson (R-South Carolina) and the Chair and Members of the Miami-Dade County Congressional Delegation.

Section 3. Directs the County's federal lobbyists to advocate for the passage of the legislation set forth in Section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2017 Federal Legislative Package to include this item.

The Prime Sponsor of the foregoing resolution is Commissioner Jose "Pepe" Diaz. It was offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Esteban L. Bovo, Jr., Chairman
Audrey M. Edmonson, Vice Chairwoman
Bruno A. Barreiro
Jose "Pepe" Diaz
Barbara J. Jordan
Jean Monestime
Rebeca Sosa
Xavier L. Suarez
Daniella Levine Cava
Sally A. Heyman
Joe A. Martinez
Dennis C. Moss
Sen. Javier D. Souto

The Chairperson thereupon declared the resolution duly passed and adopted this 3rd day of October, 2017. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

JMM FOR

Suzanne Villano-Charif

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