

MEMORANDUM

Agenda Item No. 11(A)(18)

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

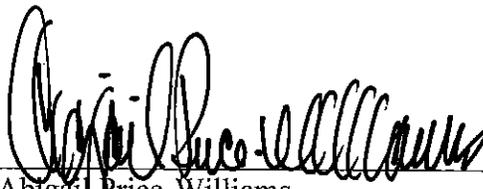
DATE: September 5, 2018

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 Military Widow's Tax for surviving spouses of military personnel

Resolution No. R-928-18

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/lmp



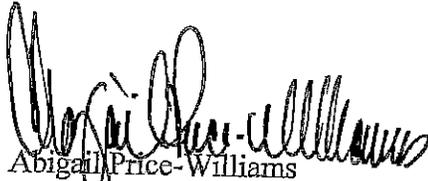
MEMORANDUM

(Revised)

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

DATE: September 5, 2018

FROM:


Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 11(A)(18)

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

2

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(18)
9-5-18

RESOLUTION NO. R-928-18

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 MILITARY WIDOW'S TAX FOR
SURVIVING SPOUSES OF MILITARY PERSONNEL

WHEREAS, the United States Department of Defense ("DOD") offers the Survivor Benefit Plan ("SBP") as an optional insurance plan to ensure retirement income for surviving spouses and family members of deceased military retirees; and

WHEREAS, the United States Department of Veterans Affairs ("VA") provides Dependency and Indemnity Compensation ("DIC"), 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 when the military spouse is also receiving compensation from the DIC; and

WHEREAS, under the Military Widow's Tax offset, the government subtracts the value of the VA's DIC from the DOD's SBP, significantly reducing the compensation for the numerous family members of military personnel who have defended our nation; and

WHEREAS, the United States Congress has considered repeal of the SBP offset for over 12 years; and

WHEREAS, S. 339, a bill entitled the Military Widow's Tax Elimination Act of 2017, was introduced by the 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 would eliminate the Military Widow's Tax offset by repealing the dollar for dollar reduction of the SBP from the DIC; and

WHEREAS, on October 3, 2017, this Board approved Resolution No. R-881-17, a resolution urging Congress to enact S. 339, H.R. 846 the Widow's Tax Elimination Act of 2017, or similar legislation that would repeal the Military Widow's Tax; and

WHEREAS, Resolution No. R-881-17 also authorized and directed the Office of Intergovernmental Affairs to include the item in the 2017 Federal Legislative Package; and

WHEREAS, this Board supports S. 339, H.R. 846 or similar legislation that would eliminate the Military Widow's Tax and would like to include this item in the 2018 Federal Legislative Package,

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 Military 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 2018 Federal Legislative Package to include this item.

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

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

The Chairperson thereupon declared this resolution duly passed and adopted this 5th day of September, 2018. 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

Christopher Agrippa

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

A handwritten signature in black ink, appearing to read "SVMCharif".

Suzanne Villano-Charif

A handwritten mark or signature at the bottom center of the page, consisting of a stylized, cursive-like shape.