



# SENATE BILL 153: Military Retiree State Income Tax Relief.

2017-2018 General Assembly

---

<b>Committee:</b>	House Finance	<b>Date:</b>	June 15, 2018
<b>Introduced by:</b>	Sens. Rabin, Sanderson, Britt	<b>Prepared by:</b>	Cindy Avrette
<b>Analysis of:</b>	PCS to Second Edition S153-CSTM-26		Staff Attorney

---

**OVERVIEW:** *Senate Bill 153 would exempt from State income tax retirement pay for a retired member of any branch of the Armed Forces of the United States. The House PCS would change the effective date for this exemption to taxable years beginning on or after January 1, 2018, and it would add the following provisions:*

- *Part II – Adds the provisions of HB 340, Special Separation Allowance Firefighters/RSW. This part is effective when it becomes law.*
- *Part III – Adds the provisions of HB 2, Provide Certain Property Tax Relief. This part is effective for taxes imposed for taxable years beginning on or after July 1, 2019.*
- *Part IV – Allows a sales tax exemption from RMI services for property management companies. This part becomes effective retroactively to January 1, 2017.*
- *Part V – Exempts commercial cemetery property from property tax. This part is effective for taxes imposed for taxable years beginning on or after July 1, 2019.*
- *Part VI – Allows a charter school to give enrollment priority to siblings of currently enrolled students. This part is effective when it becomes law.*
- *Part VII – Exempts cranes, and attachment or repair parts for a crane, from sales tax if the crane is sold to a company engaged in the fabrication of metal work and meets certain other requirements. This part becomes effective July 1, 2018, and applies to purchases made on or after that date.*
- *Part VIII – Makes changes to the workers compensation laws and labor laws concerning worker classification for digital platforms. This part becomes effective July 1, 2018.*

Karen Cochrane-Brown  
Director



Legislative Analysis  
Division  
919-733-2578