

# HOUSE RESEARCH

## Bill Summary

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### Overview

Allows an income tax subtraction for military pension income, effective in tax year 2007.

#### Section

- 1 **Income tax subtraction; military pension income.** Allows an income tax subtraction for military pension income, including survivor's benefit plan payments.
- 2 **Alternative minimum taxable income.** Provides for military pension income allowed as a subtraction in section 0 to also be subtracted from alternative minimum taxable income. This is necessary to avoid shifting individuals who claim the subtraction in section 0 onto the alternative minimum tax.