

2 March 2005

Department of Military Affairs – Montana
Office of the Adjutant General
Colonel Joel Cusker

HB 171

Tax filing and payment relief for active duty military

Mr. Chairman, honorable members of the Senate Taxation Committee, Good-morning ... on behalf of Major General Randy Mosley, whom is today meeting with officials in our Nation's Capitol, I rise as a proponent of House Bill 171. I am Colonel Joel Cusker, a Montana Army National Guardsman.

On behalf of approximately 3,500 Soldiers and Airmen, who today are serving in the Montana National Guard, I would like to extend appreciation to the 59th Legislative Assembly for your unprecedented support of our citizen-soldier force. I would also like to thank Representative Cohenour for her many years of service to the community of East Helena, the State of Montana and for her sponsorship of House Bill 171.

Just this last week my wife provided a subtle reminder that I should begin to think about filing our Montana Individual Income Tax Return ... and that caused me to reflect on the true value of House Bill 171. A little over a year ago I was serving as the Officer In Charge of the Central Corps Assistance Group in Kabul, Afghanistan. As an officer who led men in a combat zone I can tell you that on the field of battle there is no place for anything less than 100% mental focus on the mission at hand - now you might think that half a world away from Helena, Montana it would be fairly easy to maintain combat focus – yet every evening that I was at base camp I would send an e-mail to my wife – and every morning before I would leave the security of Camp Phoenix I would read her response. I can only imagine my own distraction if she would have relayed to me that I needed to file taxes. Today Lieutenant Colonel John Walsh and Lieutenant Colonel Scott Smith are each commanding a battalion of Montana Guardsmen in Iraq ... the 59th Legislative Assembly can do them, and their soldiers, a tremendous service through your support of House Bill 171. We can't afford Montana Guardsmen serving in harm's way to be momentarily distracted from their mission at hand.

Again – thank you for your support of House Bill 171 and your continual service to the men and women of the Montana National Guard.