SENATE TAXATION
EXHIBIT NO. 5
DATE 3-2-05
BILL NO. SB 501

2 March 2005
Department of Military Affairs – Montana
Office of the Adjutant General
Colonel Joel Cusker

SB 501
Tax credit for employers of National Guard and Reserve

Mr. Chairman, honorable members of the Senate Taxation Committee, Good-morning … on behalf of Major General Randy Mosley, [redacted], I stand as a proponent of Senate Bill 501. I am Colonel Joel Cusker, a Montana Army National Guardsman.

On behalf of approximately 3,500 soldiers and airmen of the Montana National Guard, I wish to extend to the members of this distinguished committee sincere appreciation for your professional support. I would also like to thank Senator McGee for his many years of service to the State of Montana and for his sponsorship of Senate Bill 501.

The National Guard has been in existence for over 367 years … Montana's Volunteer Forces pre-date our own Statehood as we trace our lineage back to 1867. Throughout the history of the militia a basic truth prevails - when you deploy the Guard – you deploy America. When the National Guard goes to war … when citizen-soldiers deploy in support of National Strategic Objectives – the support of the American people always follows. That basic truth is as evident today in the Global War on Terror as it was when America's Greatest Generation emerged from World War II. We readily recognize the sacrifice of those who serve in our armed forces … yet too often we fail to recognize the service and sacrifice of those on the home front. Too often we are negligent in providing recognition for the sacrifice rendered by those who form the economic foundation of the National Guard … the businesses and employers of Main Street Montana … businesses like E.L.M. Locating, Williston Pipeline, A to Z Tires, Laster Construction, 4G Plumbing and Heating, New West Health Services, Sidney Sugars, First Security Bank and Pepsi Cola of Kalispell – this handful of employers represent numerous like type businesses whom allow their employees to serve as National Guardsmen … as the number of reserve forces deployed in the Global War On Terror approaches 60% of the total force … it is the right time and the right opportunity to formally recognize the criticality of Main Street Montana to the protection of our freedoms. Economically a fifty-dollar bill to Plum Creek of Montana is probably not significant – but the formal recognition of their critical role in defending this nation is immeasurable.

Again – thank you for your support of Senate Bill 501 and your continual service to the men and women of the Montana National Guard.