

2 March 2016

The Honorable Bruce Poliquin
United States House of Representatives
426 Cannon House Office Building
Washington, DC 20515

Dear Congressman Poliquin:

The Reserve Officers Association (ROA) supports your bill H.R. 4658 *The Fair Treatment for our National Guard and Reservists Act*, amending the tax code to change the above-the-line deductions for Guard and Reserve members performing military duty at locations from 100 miles to 50 miles from their residence.

This change brings the Guard and Reserve in line with comparable 50-mile criteria applying to other tax payers for moving expenses and funeral honors. One might say that this is a change that should have occurred 10 years ago when the 2005 Defense Base Realignment and Closure Commission recommended a total of 182 closures or realignment recommendations. We sincerely appreciate your taking the initiative now.

History has shown that BRAC implementations inevitably result in fewer installations, increasing the distance Guard and Reserve members must travel to perform duty. The Fiscal Year 2017 President's Budget includes funds to initiate a BRAC (and ROA is not categorically opposed to another BRAC). ROA does firmly believe, however, that H.R. 4658 must be passed and signed into law before the next round of closures.

ROA has a membership of 50,000, representing all the uniformed services of the United States who would be favorably affected by your bill. Thank you for your efforts on this issue, and past support to the military. Please have your staff call Susan Lukas, ROA's legislative director, at 202-646-7713 or slukas@roa.org, for any assistance.

Sincerely,



Jeffrey E. Phillips
Executive Director