

HB 1438 -- INCOME TAX DEDUCTION FOR CERTAIN NATIONAL GUARD DUTIES

SPONSOR: Schulte

Current law authorizes an income tax deduction for salary earned as compensation for certain duties performed for the National Guard. For all tax years beginning on or after January 1, 2026, this bill adds performance of state-funded military orders of the National Guard, commonly known as state active duty (SAD) or state emergency duty (SED), to such eligible duties.

This bill is the same as SB 163 (2025).