

Government Pension Offset and the Windfall Elimination Provision of the Social Security Act; to the Committee on Finance.

HOUSE CONCURRENT RESOLUTION NO. 19

Whereas, Social Security is the foundation for retirement income for tens of millions of American workers and their families; nearly two-thirds of the older Americans who receive program benefits rely on Social Security for 50 percent or more of their total income, and one-third rely on it for 90 percent or more; among beneficiaries aged 80 and older, 42 percent rely on Social Security for nearly all of their income; and

Whereas, Two Social Security provisions, however, the Government Pension Offset (GPO), enacted in 1977, and the Windfall Elimination Provision (WEP), enacted in 1983, severely and unfairly penalize recipients of public pensions; and

Whereas, The GPO effectively prohibits some government retirees from collecting both their own pension and full Social Security benefits as a surviving spouse; an estimated 9 out of 10 public employees affected by the GPO lose their entire spousal benefit, even though their spouses paid Social Security taxes for many years; and

Whereas, The WEP reduces the Social Security benefit for public employees who did not participate in Social Security while working for the government, but who at some time in their careers were in jobs where they paid Social Security taxes for the period required to qualify for retirement benefits; the WEP can deprive a retiree of nearly \$450 a month in Social Security benefits duly earned by that individual;

Whereas, Although these provisions were intended to curtail the payment of windfall benefits to highly paid government employees, in practice they have had and continue to have devastating consequences for low-income employees who worked for many years as public servants; more than two million government employees and retirees are affected by either the GPO or the WEP or both, and the repercussions are felt most acutely in Texas and 14 other states where a high proportion of public employees participate in state or municipal retirement systems that do not include Social Security; and

Whereas, These punitive and discriminatory provisions target hundreds of thousands of teachers, police officers, firefighters, and other public servants; although the vast majority of Texas school employees participate in the state's teacher retirement system and therefore are not required to and do not participate in the Social Security system, many Texas teachers and other public school employees nonetheless have earned Social Security benefits on their own behalf through other employment, the WEP notwithstanding, or would be entitled to spousal Social Security benefits based on their spouses' lifetime earnings were it not for the GPO penalty; these provisions cause veteran teachers to retire prematurely and discourage qualified individuals from entering the teaching profession at precisely the time that Texas and the nation face a severe shortage of highly qualified educators; and

Whereas, The GPO and WEP as applied to public employees are unreasonable and unjust and will cause tens of thousands of government retirees to experience a diminished quality of life or be forced to return to work to make up for the effects of these provisions; Now, therefore, be it

Resolved, That the 86th Legislature of the State of Texas hereby respectfully urge the Congress of the United States to repeal the Government Pension Offset and the Windfall Elimination Provision of the Social Security Act; and, be it further

Resolved, That the Texas secretary of state forward official copies of this resolution to the president of the United States, to the president of the Senate and the speaker of the House of Representatives of the United States Congress, and to all the members of the Texas delegation to Congress with the request that this resolution be officially entered in the Congressional Record as a memorial to the Congress of the United States of America.

POM-163. A resolution adopted by the General Assembly of the State of New Jersey urging the United States Congress and the President of the United States to enact H.R. 500 which prevents the IRS from collecting taxes on any amount of student loan forgiven for deceased veterans; to the Committee on Finance.

ASSEMBLY RESOLUTION NO. 97

Whereas, Each member of the United States Armed Forces serves our country to protect the citizens of the United States and, in 2015, there were over one million active duty members of the Armed Forces; and

Whereas, If a service member sustains an injury or illness while on active duty they may be discharged and return home to pursue higher educational opportunities; and

Whereas, Many service members embrace the opportunity to pursue higher education through the various tuition assistance programs and college funds offered to service members, which may be used in combination with federal and private student loans to pay for the cost of college; and

Whereas, If a service member loses his or her life as a result of an injury or illness sustained while on active duty, the federal education loans are forgiven under the Higher Education Act and private loan companies can choose to forgive the education loans; and

Whereas, When an educational loan is forgiven the Internal Revenue Code categorizes the amount of the loan as taxable gross income for a cosigner on the loan, which can include both family and friends of the deceased service member; and

Whereas, Taxing loan forgiveness as income can be burdensome to family members and friends especially during a time when they are grieving the loss of their loved one; and

Whereas, Families of veterans who lost their lives as a result of an illness or injury sustained while serving on active duty have already sacrificed so much for the United States; and

Whereas, The federal bill [H.R. 2874] *H.R. 500*, named the "Andrew P. Carpenter Tax Act," would amend the Internal Revenue Code to prevent the Internal Revenue Service from collecting taxes on any amount of student loan forgiven; and

Whereas, The federal bill will help to ease the financial burden for individuals who are already grieving for the loss of their loved one; Now, therefore, be it

Resolved by the General Assembly of the State of New Jersey:

1. This House respectfully urges the President and Congress of the United States to enact [H.R. 2874] *H.R. 500* which amends the Internal Revenue Code to prevent the Internal Revenue Service from collecting taxes on any amount of student loan forgiven for deceased veterans.

2. Copies of this resolution, as filed with the Secretary of State, shall be transmitted by the Clerk of the General Assembly to the President and Vice President of the United States, the United States Secretary of Defense, the Majority and Minority Leader of the United States Senate, the Speaker and the Minority Leader of the United States

House of Representatives, and every member of Congress from New Jersey.

POM-164. A resolution adopted by the Council of the Village of Yellow Springs, Ohio urging the United States Congress to enact the Energy Innovation and Carbon Dividend Act of 2019; to the Committee on Finance.

POM-165. A resolution passed by the Council of the City and County of Honolulu, Hawaii urging the United States Congress to embrace the Treaty on the Prohibition of Nuclear Weapons and make nuclear disarmament the centerpiece of the United States' national security policy; to the Committee on Foreign Relations.

POM-166. A petition from a citizen of the State of Louisiana memorializing a resolution adopted by the Legislature of the State of Louisiana urging the United States Congress to support the initiative calling for accurate, third-party application (app) ratings and intuitive parental controls to better protect children from harmful online and mobile device content; to the Committee on Commerce, Science, and Transportation.

POM-167. A resolution adopted by the Eastern Regional Conference of the Council of State Governments urging the United States Congress to approve H.R. 3631 Territories Health Care Improvement Act; to the Committee on Finance.

POM-168. A petition from a citizen of the State of Illinois relative to the solvency of the Central States Pension Fund; to the Committee on Health, Education, Labor, and Pensions.

POM-169. A petition from a citizen of the State of Texas relative to amendments to the United States Constitution; to the Committee on the Judiciary.

POM-170. A petition from a citizen of the State of Texas relative to current laws regarding persons from outside of the United States and their physical presence within the United States; to the Committee on the Judiciary.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. WICKER, from the Committee on Commerce, Science, and Transportation, without amendment:

S. 881. A bill to improve understanding and forecasting of space weather events, and for other purposes (Rept. No. 116-171).

S. 919. A bill to reduce regulatory burdens and streamline processes related to commercial space activities, and for other purposes (Rept. No. 116-172).

S. 2909. A bill to extend the authority of the National Aeronautics and Space Administration to enter into leases of non-excess property of the Administration.

EXECUTIVE REPORTS OF COMMITTEES

The following executive reports of nominations were submitted:

By Mr. RISCH for the Committee on Foreign Relations.

Sung Y. Kim, of California, a Career Member of the Senior Foreign Service, Class of Career Minister, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of Indonesia.

Nominee: Sung Y. Kim.

Post: Republic of Indonesia.

(The following is a list of all members of my immediate family and their spouses. I