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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# SENATE RESOLUTION

No. 37

Session of  
2005

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INTRODUCED BY TOMLINSON, CONTI, GREENLEAF, ERICKSON,  
TARTAGLIONE, GORDNER, FERLO, KITCHEN, RAFFERTY, STOUT, COSTA,  
ORIE, D. WHITE, BOSCOLA, PIPPY, O'PAKE, WONDERLING, LAVALLE,  
SCARNATI, THOMPSON, RHOADES, C. WILLIAMS, STACK, LOGAN,  
ROBBINS AND WAUGH, MARCH 14, 2005

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REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,  
MARCH 14, 2005

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## A RESOLUTION

1 Supporting House Resolution No. 380 of the 109th Congress of the  
2 United States which would exclude from gross income certain  
3 disaster mitigation payments.

4 WHEREAS, The Federal Emergency Management Agency Hazard  
5 Mitigation Grant Program (HMGP) has provided funds to families  
6 in the Commonwealth of Pennsylvania and nationwide whose homes  
7 must be removed from harm's way for their own personal safety  
8 and to reduce future damage costs to homeowners and to the  
9 Federal Government; and

10 WHEREAS, The Internal Revenue Service has determined that  
11 HMGP funds are includable as gross income under 26 U.S.C. § 61;  
12 and

13 WHEREAS, The potential tax impact on the homeowners who have  
14 received the HMGP funds is in the tens of thousands of dollars;  
15 and

16 WHEREAS, House Resolution No. 380 amends the Internal Revenue

1 Code of 1986 to exclude from gross income certain disaster  
2 mitigation payments; therefore be it

3 RESOLVED, That the Senate of the Commonwealth of Pennsylvania  
4 support House Resolution No. 380; and be it further

5 RESOLVED, That the Senate memorialize Congress to consider  
6 amending the Internal Revenue Code of 1986 to exclude from gross  
7 income certain hazard mitigation assistance.