



ASSOCIATION OF THE UNITED STATES ARMY

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General Gordon R. Sullivan
United States Army (Ret.)
President

September 21, 2009

On behalf of the more than 105,000 members of the Association of the United States Army, I thank you for introducing H.R. 3590, the Servicemembers Home Ownership Tax Act of 2009, to address several inadvertent tax inequities imposed on uniformed servicemembers as a result of other recent home-related tax legislation.

H.R. 3590 would extend the first-time homebuyer credit time limit by one year for military members serving outside of the United States in 2009. This extension will allow members of the uniformed services currently serving overseas to take advantage of an important tax credit offered to all citizens by the Housing and Economic Recovery Act of 2008. Your legislation would also waive the recapture of the homeowner tax credit for servicemembers who are reassigned on government orders within three years of purchasing their first home.

We are particularly grateful for the provision of your bill that would restore the tax-exempt status of payments received under the Homeowner's Assistance Program. AUSA appreciates your foresight and leadership in ensuring fair and equitable treatment for those serving our nation, and we pledge our full support to help secure enactment of these important initiatives

Sincerely,

GORDON R. SULLIVAN
General, USA Retired