



STATE OF WEST VIRGINIA
OFFICE OF THE GOVERNOR
1900 KANAWHA BOULEVARD, EAST
CHARLESTON, WV 25305
(304) 558-2000

EARL RAY TOMBLIN
GOVERNOR

May 3, 2013

VIA HAND DELIVERY

The Honorable Natalie E. Tennant
Secretary of State
State Capitol
Charleston, West Virginia 25305

Dear Secretary Tennant:

Pursuant to the provisions of section fourteen, article VII of the Constitution of West Virginia, I hereby disapprove and return Enrolled Senate Bill No. 65. This bill would authorize the Division of Natural Resources police officers in the Public Employees Retirement System ("PERS") to deduct their retirement income in calculating their personal income taxes. I have serious concerns about providing disparate tax treatment to a very narrow class of retirees within PERS. Moreover, the bill creates a risk that the class will be expanded through litigation to include other retirees within PERS seeking the same tax treatment.

For the aforementioned reasons, I hereby disapprove of Enrolled Senate Bill No. 65.

Sincerely,

A handwritten signature in cursive script that reads "Earl Ray Tomblin".

Earl Ray Tomblin
Governor

cc: The Honorable Richard Thompson
Speaker, West Virginia House of Delegates

The Honorable Jeffrey V. Kessler
President, Senate of West Virginia