

Brian Joseph Wilson  
3017 Sassafras Tree Court  
Dumfries, Virginia 22026

5 June 2016

The Honorable Nikki R. Haley  
Office of the Governor  
1205 Pendleton Street  
Columbia, South Carolina 29201

Madam Governor,

I am an active duty United States Marine and South Carolina resident (9513 S. Chelsea Rd, Columbia SC, 29223) currently stationed in the Commonwealth of Virginia. I am contacting you today to express my concern over the lack of state-level income tax exemption for active duty military residents of the South Carolina.


In July of 2004 I accepted a commission in the Marine Corps and was subsequently assigned to active duty in the fall of that year. Since that point I have been stationed or deployed in four states and over fifteen countries—but never in South Carolina. I have actually never spent more than fifteen consecutive days in the state while home on leave since departing after college.

My primary reason for maintaining legal residency in the state was a desire to remain engaged and influential, as a voter, in state and county level elected offices and referendums that directly impacted my parents, family, and friends in Richland County. Additionally, as a property owner in Columbia, insurance and taxation consideration further compelled me to accept being taxed in order to maintain my residency.

I recently sold my property in South Carolina. This action prompted me to reconsider my willingness to pay taxes while utilizing none of the programs, infrastructure, and/or services, which those taxes support. Bluntly stated, I am no longer willing to. Going forward I will simply claim residency in the state in which I happen to be physically stationed. This decision was not reached in haste and is being communicated in a remorseful tone. Ultimately the figures associated with the matter made the necessary choice startling apparent. Just as many other South Carolinians, my undergraduate education (The Citadel) left me with considerable debt. In the last two years alone I have paid nearly \$10,000 in income taxes to the state of South Carolina. Had I been exempt from that tax liability and used the savings accordingly—I would be nearly free of student loans. Please consider that amount only accounts for two of the eleven years I've paid taxes on military income to the state while never living there. Obviously, this is a simple and theoretical representation of the impact of my state income taxation. Furthermore, I understand claiming residency in the Commonwealth of Virginia will introduce state-level taxation of it's own, but there is a difference: I drive on Virginia roads, depend on local emergency services, and the like.

I thank you for your time in reading this correspondence and I ask you to sincerely consider if a life long resident of our great state should have to make the regretful choice I have.

V/r,



Brian J. Wilson  
Major, USMC

CC:  
Senator Joel Lourie, Richland, District 22  
Representative Leon Howard, Richland, District 76