Senate Executive Committee
153rd General Assembly
Wednesday, March 25, 2026
Senate Chamber/Virtual Meeting
3:07 p.m. - 4:18 p.m.
Senate Executive Committee Meeting Recording 03252026

Committee Members Present:

Senator David P. Sokola, Chair	David.Sokola@delaware.gov
Senator Bryan Townsend, Vice-Chair	Bryan.Townsend@delaware.gov
Senator S. Elizabeth Lockman	Elizabeth.Lockman@delaware.gov
Senator Russell Huxtable	Russell.Huxtable@delaware.gov
Senator Marie Pinkney	Marie.Pinkney@delaware.gov
Senator Gerald W. Hocker	Gerald.Hocker@delaware.gov
Senator Brian Pettyjohn	Brian.Pettyjohn@delaware.gov

Other Senators:
Sen. Eric Buckson
Sen. Dave Lawson

Staff:

Carolyn Martin-Pettaway, Senate Majority Caucus (IP)	Carolyn.Martin-Pettaway@delaware.gov
Valerie McCartan, Senate Majority Caucus (IP)	Valerie.McCartan@delaware.gov
Read Scott, Senate Majority Caucus (V)	Read.Scott@delaware.gov
Brandon Williams, Senate Majority Caucus (IP)	BrandonF.Williams@delaware.gov
Christy Wright, Senate Minority Caucus (V)	Christy.Wright@delaware.gov

Agenda

I. Approval of minutes – March 18, 2026

II. Gubernatorial Appointments

MEMBER OF THE DELAWARE HARNESS RACING COMMISSION
Appoint:
Barbara S. Brown

MEMBER OF THE STATE BOARD OF ELECTIONS
Appoint:
William L. Witham, Jr.

MEMBER OF THE WATER INFRASTRUCTURE ADVISORY COUNCIL
Appoint:
Cherese Winstead

MEMBER OF THE STATE BOARD OF EDUCATION
Appoint:
Michele Marinucci

MEMBER OF THE ENVIRONMENTAL APPEALS BOARD
Appoint:
Alia Smith

III. Gubernatorial Reappointments
MEMBER OF THE ENVIRONMENTAL APPEALS BOARD
Reappoint:
Randall Horne
Michael Horsey

IV. Legislation
SB 219 (Buckson) SA 1 (PWB) AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO EXCLUSION OF MILITARY PENSIONS FROM TAXABLE INCOME.

PLEASE NOTE re: Item III – Gubernatorial Reappointments are not subject to a hearing before the committee and are circulated among members of the Senate Executive Committee for consideration and signature.

Introduction
Senator Sokola commenced the meeting at 3:07 p.m. and reviewed the hybrid meeting protocol. He conducted the roll call, with Sens. Hocker, Lockman, Huxtable, Pinkney, and Sokola present. After declaring a quorum, Senator Sokola moved to the first item on the agenda.

I. Approval of minutes — March 18, 2026 committee meetings. [3:08:51 PM]

Senator Pinkney moved to approve the March 18, 2026 meeting minutes, seconded by Senator Lockman. The minutes were approved without objection.

II. Gubernatorial Appointments
Gubernatorial Appointments
MEMBER OF THE DELAWARE HARNESS RACING COMMISSION
Appoint:
Barbara S. Brown **[3:09:19 PM]**

(Note: Senator Pettyjohn was marked present at 3:10 p.m.)

This appointment was reported out of committee: 7 Favorable.

MEMBER OF THE WATER INFRASTRUCTURE ADVISORY COUNCIL
Appoint:
Cherese Winstead **[3:12:11 PM]**

This appointment was reported out of committee: 7 Favorable.

MEMBER OF THE STATE BOARD OF ELECTIONS
Appoint:
William L. Witham, Jr. **[3:17:48 PM]**

This appointment was reported out of committee: 7 Favorable.

MEMBER OF THE STATE BOARD OF EDUCATION
Appoint:
Michele Marinucci **[3:21:16 PM]**

This appointment was reported out of committee: 7 Favorable.

(Note: Senator Townsend was marked present at 3:37 p.m.)

MEMBER OF THE ENVIRONMENTAL APPEALS BOARD
Appoint:
Alia Smith **[3:42:41 PM]**

This appointment was reported out of committee: 7 Favorable.

III. Gubernatorial Reappointments
MEMBER OF THE ENVIRONMENTAL APPEALS BOARD
Reappoint:
Randall Horne - reappointment was reported out of committee: 7 On Its Merits.
Michael Horsey - reappointment was reported out of committee: 3 Favorable, 4 On Its Merits.

IV. Legislation
SB 219 (Buckson) SA 1 (PWB) AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO EXCLUSION OF MILITARY PENSIONS FROM TAXABLE INCOME. **[3:47:12 PM]**
Synopsis: Of the 41 states with a state income tax, 27 states fully exempt military retirement pay from state income taxes and 12 states partially exempt military retirement pay. In 2022, Delaware increased the pension exclusion for military pensioners under 60 to $12,500, and in 2024, Delaware expanded the definition of a United States military

pension to include a pension received for an individual's service in the commissioned corps of the National Oceanic and Atmospheric Administration and the commissioned corps of the Public Health Service and clarified that the armed forces of the United States includes the Space Force and Coast Guard. This Act phases in, over 3 years, an increased exemption for military pensions from state income taxation, regardless of age, which is currently $12,500, so that in taxable years beginning on or after January 1, 2029, the exemption will be $25,000 for all military pensioners.
SA 1 does the following: (1) Clarifies that the subtraction modification limits under this Act apply individually to each spouse who is receiving a United States military pension on a joint return. Each spouse may claim a subtraction up to the lesser of their qualifying income or the per-person limit. The total subtraction on a joint return equals the sum of the individual limits and may not exceed that combined amount. (2) Requires that to be eligible for this exemption, an individual who is age 60 or older and legally domiciled in this State before January 1, 2027, must be legally domiciled in this State for at least 3 years and an individual who is age 60 or older and legally domiciled in this State on or after January 1, 2027, must be legally domiciled in this State for at least 5 years.

The Fiscal Note on SB 219 indicates the following:

General Fund Revenue Loss:
Fiscal Year 2027: $0.5 million
Fiscal Year 2028: $1.7 million
Fiscal Year 2029: $3.2 million

Sen. Sokola yielded to Sen. Buckson, the sponsor of SB 219.

Sen. Buckson asked the committee to focus on the merits of the legislation. Of the 41 states with a state income tax, 27 fully exempt military retirement pay, and 12 partially exempt military retirement pay. In 2022, Sen. Mantzavinos championed legislation that allowed for an exclusion of taxable income up to $12,500. In 2024, he, Sen. Buckson, introduced SB 206 that expanding the definition of those who serve in the commissioned corps of the National Oceanic and Atmospheric Administration, the commissioned corps of the Public Health Service, and clarified that the armed forces of the United States includes the Space Force as well as Coast Guard. The current SB 219 seeks to increase the exemption from $12,500, escalating it to $25,000 by the year 2029 in incremental increases. It applies regardless of age. There is an amendment that clarifies two issues: 1) clarification on what it means in terms of the tax return for a spouse who is also a military retiree, and 2) It adds a reasonable residency requirement for those 60 and older. Sen. Buckson asked if he could invite two expert witnesses to speak.

Retired U.S. Army Colonel Eugenia Thornton, representing Military Officers Association of America (MOAA), said MOAA locally and nationally support bills like SB 219. However, even with this bill, Delaware is falling behind. 76% of the other states do not tax any military retired income. That number is always getting higher. Our neighbors, Maryland and Virginia, now allow up to a $40,000 exemption in deductions regardless of age. This amount covers most of the military retiree's E7 pay, which is the level at which most military personnel retire. SB 219 targets the 10% of military who make it to military retirement age. She made the point that the

typical military retiree becomes active in the workforce and plays an important role in many aspects of business, government, and community life. Most of these retirees also have working spouses, have children still in school, do not live in retirement communities, and are young enough to retire from the military and work decades in the state, with that non-military work fully taxable. The fiscal note focuses on what the state would lose in tax revenue, but it does not include the tax revenue gained on the military retiree's second income and their spouse's income.

Sen. Buckson asked for Retired Lt. Gen. Bill Welser, US Air Force, to come forward to speak.

Retired Lt. Gen. Bill Welser, USAF said he served for 34 years in the military and moved back to Delaware from Florida. He was a wing commander in Delaware from 1992-1994. He said we have people who live in Pennsylvania who work in Delaware because of this issue. The military trains people in varied professions from electricians to attorneys. The average E7 retirement pay is between $2500-3000/mo, and that is taxed by the state. He said that less than 2,000 of the total military retirees in Delaware would be affected by this legislation. It cost him $6,000 in taxes and auto registration fees to move here, but many others can't afford that.

Sen. Buckson said he knows we are in challenging financial times but asks that the state envision this as paying itself back, especially when we look at what our surrounding states have done with their own exclusions. He would like to keep and attract those with certain skill sets here in Delaware with legislation like this.

Sen. Sokola called for public comment on SB 219. **[4:04:59 PM]**

The following individuals spoke in favor of SB 219: Steve McGuire, Delaware Commission of Veterans Affairs; Kim M. Endres, Delaware Commission of Veterans Affairs; Steven LePage; Rodney Little, Commander for the National Association for Black Veterans (NABVETS); John Bramer, MOAA/USN Retired.

Note, Ms. Endres also submitted written public comment on SB 219, which is attached to these meeting minutes.

SB 219 was voted out of the Senate Executive Committee: 3 Favorable; 2 On Its Merits.

CONCLUSION

Sen. Sokola asked committee members to consider today's appointment and reappointment backers and bill backer as soon as possible.

Sen. Sokola asked for a motion to adjourn the meeting. A motion was made by Sen. Pinkney and was seconded by Sen. Pettyjohn. The Senate Executive Committee was adjourned at **4:18:11 PM.**

Minutes prepared by Valerie McCartan, Executive Assistant, 04/8/2026.

Minutes approved at the 4/15/2026 Senate Executive Committee meeting with motion made by Sen. Townsend, seconded by Sen. Pinkney.

Appendix A: *Meeting Attendees*

Retired U.S. Army Colonel Eugenia Thornton, Military Officers Association of America (MOAA) (in-person)
Retired Lt. Gen. Bill Welser, USAF Bill Welser, (in-person)
Steve McGuire, Delaware Comm of VA (in-person)
Kim M. Endres, Delaware Comm of VA (in-person)
Steven LePage (in-person)
Rodney Little, NABVETS (in-person)
John Bramer, MOAA/USN, Retired (in-person)
Verity Watson, Ruggerio Wilson Watson (virtual)

Appendix B: Written Testimony

From: Kim Endres <aadjutant@delegion.com>
Sent: Wednesday, March 25, 2026 4:42 PM
To: SenateExecutive <SenateExecutive@delaware.gov>
Subject: ATestimony in Support of SB219

As my comments were longer than the two minutes allotted, I am attaching the complete testimony.

Your consideration is appreciated.

Thank you

Yours in Service to Veterans,

Kim M. Endres, Commissioner
Delaware Commission of Veterans Affairs



Department of Delaware, The American Legion, Inc.



Mail: PO Box 179, Harrington, DE 19952-0179
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The Honorable Senator David Sokola, Chair of the Senate Executive Committee, Vice Chair Bryan Townsend, and the esteemed members of the committee, thank you for the opportunity to speak in support of SB 219.

I am Kim M. Endres, the Assistant State Adjutant for The American Legion, Department of Delaware, and the Legion's representative commissioner on the Delaware Commission of Veterans Affairs.

To the primary sponsor of SB219, Senator Buckson, and to the additional sponsors, Senator Mantzavinos and Representative Hilovsky, and many co-sponsors, thank you for your efforts to correct a financial deficiency affecting the lives of Delaware's retired military community with the introduction of SB219, an act to amend Title 30 of the Delaware code relating to exclusion of military pensions from taxable income.

The United States military is composed of men and women who have voluntarily chosen to make the military their career. During their 20 or more years of honorable service, the military members and their families endure significant sacrifices, including frequent moves and combat trauma, which should be recognized and valued.

Imagine packing up every two years or so, moving across the country or across the ocean, and starting over multiple times in a new country, knowing no one except your family members. They endure months-long separations, not just once or twice, but multiple times throughout their career.

The spouse stays behind when the military member deploys, raising the family, paying the bills, and ensuring that other family responsibilities are addressed and managed. It is the spouse who normally packs the household goods for transport to the new base. Time after time, the family picks itself up and starts over, demonstrating resilience and dedication.

And then let's reflect on the combat trauma that so many military men and women suffer. The whole family also endures the emotional and psychological toll. The family experiences the troubling effects of trauma, highlighting the need for our support and recognition.

Many military personnel retire at 38 and go on to a second career, while still having young children at home to support. They don't have the option, as many in the civilian world do, to defer military pay until a future date when they may be in a lower tax bracket.

Throughout their military careers, military members and their families face a unique situation and make numerous sacrifices. Given these sacrifices, their military retirement should not be taxed – it should be treated as earned compensation for hazardous service.

Those opposed to SB219 cite the loss of state revenue, and I understand that, but let's look at the number of people moving to or retiring in Delaware. According to a January 2026 article in the News Journal, Delaware ranked 4th on the list of top moving destinations, with about 60% of moves inbound (meaning they moved into the state). It is estimated that the average income of those moving into the state is $150,000 or more.

Attracting veterans and their families can further boost Delaware's economy. Making Delaware a welcoming retirement state for retired military members will inspire pride in supporting those who served and encourage economic growth through skilled veteran workers and new business opportunities.

SB219 is not just a policy change; it is a respectful recognition of the sacrifices made by brave men and women who swore to uphold the U.S. Constitution. It aligns Delaware with 27 other states that honor their military retirees by fully exempting military retirement income from state income taxes, fostering a sense of respect and gratitude.

My colleagues and I are here to advocate for our military veterans and the passage of SB219, which will thank them for serving in harm's way and give them a benefit that rewards them for VOLUNTEERING to protect all of us. It is a way for Delaware to say we are proud of our military and their families, to thank them, and to provide a small token of our appreciation.

Thank you for this opportunity to be a voice for Delaware's military retirees and their families. This concludes my remarks.