

Congress of the United States
Washington, DC 20515

December 15, 2022

President Joseph R. Biden
President of The United States
The White House
1600 Pennsylvania Avenue
Washington D.C. 20500

Honorable Lloyd J. Austin III
Secretary of Defense
Department of Defense
1000 Defense Pentagon
Washington D.C. 20301-1000

Mr. President and Secretary Austin,

We write to express our concern regarding the lack of parity on the taxation rate of Soldiers of the New York State National Guard who are currently conducting military operations in the Horn of Africa under the name Task Force Wolfhound. The task force is comprised of National Guard Soldiers from across the great state of New York, the core of which is composed of the 1st Battalion 69th Infantry which is headquartered in New York City.

Task Force Wolfhound is operating in the countries of Djibouti, Somalia, and Kenya. While both Djibouti and Somalia carry the Department of Defense designation as a combat zone which qualifies military personnel assigned to these countries to Combat Zone Tax Exclusions (CZTE), Kenya does not have this designation. This means that Soldiers facing the same regional threats as their peers would not be eligible to receive the federal, state, or local income tax-exempt status as other members of the task force.

For Djibouti and Somalia to be designated as combat zones, while Kenya, a nation plagued by terror attacks on behalf of the Al-Shabaab militant group is not, is placing New York's National Guard Soldiers in harm's way and allowing them to be taxed on the income that they receive while defending American freedom and values.

A prime example of the continued threat in the region is the January 5th, 2020, attack at the Cooperative Security Location in Manda Bay, Kenya. According to the Department of Defense Al-Shabaab militants conducted an attack in which "killed one U.S. Army Soldier, Specialist Henry J. Mayfield, and two U.S. contract personnel, Bruce Triplett and Dustin Harrison. The attack also wounded three additional U.S. personnel, one Kenyan soldier, and destroyed \$71.5 million of U.S. government resources."¹ As U.S. service members and their civilian counterparts continue to perish in Kenya, your administration as well as the Department of Defense has yet to categorize Kenya as a combat zone.

The U.S. Department of State fully prohibits U.S government employees from traveling to sections of Kenya due to the level of concern for terrorist attacks. If the United States can prohibit our government

¹ *Independent Review into Jan 5, 2020 Al-Shabaab attack at Manda Bay, Kenya*. U.S. Department of Defense. (n.d.). <https://www.defense.gov/News/Releases/Release/Article/2962655/independent-review-into-jan-5-2020-al-shabaab-attack-at-manda-bay-kenya/>

employees from traveling to these regions due to the dangers associated with the area, how is this same area not recognized as a combat zone for our military personnel?

After having given so much to the United States, American service members should not have to pay the United States government for being placed in harm's way. We urge your Administration to formally designate Kenya a combat zone to ensure our service members are eligible for the CZTE and the benefits they deserve.

If there is any way that we may be of assistance to you in your efforts to ensure that our deployed service members are properly compensated for their tireless devotion to our nation, we would be glad to partner on this issue in any way possible.

Sincerely,



Nicole Malliotakis
Member of Congress



Elise M. Stefanik
Member of Congress



Grace Meng
Member of Congress



Claudia Tenney
Member of Congress