

Jobs for Vets

List of Recommendations

Recommendation: Facilitate employment of skilled veterans by waiving examination and fee requirements for veterans obtaining licenses issued by state agencies.

Recommendation: To increase employment of veterans, allow for a local option property tax exemption for each newly-hired veteran by a commercial property owner.

Recommendation: To increase entrepreneurship among veterans, exempt newly-created, veteran-owned businesses from the Texas Franchise Tax (margins tax) for the first five years that the business is in operation.

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Recommendation: Implement strategic planning to prevent base closures in Texas during the next phase of the Base Realignment and Closure (BRAC) process

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Our nation's service members honor their country with their selfless contribution to national defense at home and overseas. These men and women exhibit qualities that our nation greatly values in the civilian workforce as well—loyalty, dedication, and honesty among them. Even so, the transition between military life and a return to the civilian world can be difficult, and one of the greatest difficulties can be finding a job. Texas must do all it can to ease this transition by improving economic opportunities for our veterans.

Veterans represent a large sector of the Texas workforce. According to the federal Bureau of Labor Statistics, in 2013, Texas had 897,000 employed veterans.¹ Unemployment in the veteran civilian labor force was only 5.2 percent in 2013,² compared to a 6.3 percent average annual unemployment rate in Texas³ and a 6.7 percent unemployment rate nationally.⁴ However, 8.7 percent of veterans in Texas who have returned home since the September 2001 terrorist attacks were unemployed in 2013, up from 8.3 percent in 2012.⁵ Those who have served our country in this recent period are unemployed at a rate much higher than the state and national average.

Texas must do better for the men and women who have placed their lives on the line in service to our country. Too many barriers still exist for veterans attempting to thrive in Texas' economic climate by starting their own businesses or those transitioning back into the civilian workforce. These barriers can be lowered by removing bureaucratic requirements, offering relief from certain taxes and fees that deter entrepreneurship, and ensuring that the state's military infrastructure is protected.

Recommendation: Facilitate employment of skilled veterans by waiving examination and fee requirements for veterans obtaining licenses issued by state agencies.

One unnecessary burden to the reentry of service members into the workforce is that Texas occupations requiring licensure frequently require an examination and payment of certain fees in order to receive appropriate certification from the state. In the case of servicemembers or veterans who have a substantially equivalent certification from the military, this process is redundant, unduly burdensome, and in need of reform.

An occupational license is a state-issued license required to pursue a particular occupation or engage in certain economic activity. Individuals are restricted from working in those occupations or engaging in those activities without permission from the state. Licensure typically requires numerous hours of training, experience, fees, and a state-administered examination. While licensure is sometimes justified in professions affecting the health and safety of its customers (e.g. doctors), it is also frequently imposed on many professions where such concerns are absent (e.g. interior designers and auctioneers). Violating licensing regulations or operating without a license often carries criminal and civil penalties.

¹ <http://www.bls.gov/news.release/vet.t06A.htm>

² *Id.*

³ <http://www.ncsl.org/research/labor-and-employment/2013-state-unemployment-rates.aspx>

⁴ <http://data.bls.gov/timeseries/LNS14000000>

⁵ See, e.g., "Veterans unemployment rises in Texas, falls nationally," Sheryl Jean, Dallas Morning News, March 20, 2014. <http://www.dallasnews.com/business/headlines/20140320-veterans-unemployment-rises-in-texas-falls-nationally.ece> (last checked March 27, 2014).

Despite its reputation as an economic leader, Texas finishes toward the back of the pack in terms of the harmfulness of its licensing laws. Approximately 150 activities currently require a state-issued license before they can be legally performed in Texas, including such surprising vocations as hair braiding instruction and manicurists.⁶ Furthermore, the criminal and civil penalties in Texas for violating licensing regulations or operating without a license are particularly harsh and, in many cases, unjustified. Penalties for violating interior design licensing regulations, for instance, do not even include civil penalties. All knowing violations of interior design licensing provisions are Class C Misdemeanor criminal violations, which are punishable by jail confinement for up to one year and a fine up to \$4,000 (Texas Occupations Code Sec. 1053.351). Likewise, auctioneers commit a Class B Misdemeanor if they operate without a license. Class B misdemeanors are punishable by jail confinement for up to 180 days and a fine up to \$2,000 (Texas Occupations Code Chapter 1802 Subchapter G).

Under the Texas Occupations Code Chapter 55, state agencies that issue licenses are required to give credit to military service members and veterans for their military service, training, or education toward meeting licensing and apprenticeship requirements. However, these military veterans are not exempt from examinations or fees that may be mandated by various agencies to obtain an initial license for a given occupation.

Two other statutes specifically require that military certification be recognized. Texas Occupations Code Sec. 51.4013 provides that the Texas Department of Licensing and Regulation (TDLR) must “credit verified military service, training, or education toward the licensing requirements, other than examination requirements, for a license issued by the” TDLR. The Texas Commission of Licensing and Regulation is required to adopt needed rules, including determination of how the credit for military service, training, or education is to be applied.

A similar statute, Texas Occupations Code Sec. 1305.1645 expressly provides this recognition for electricians. These statutes, all passed by the 83rd Legislature, apply to all licenses issued in Texas by all state agencies—even professional licenses in the medical and legal fields.

After passage of the above statutes, TDLR identified the Military Occupational Specialty designations that correspond to its licensing programs. TDLR has so far identified six of its licensing programs for which military service, training, or education can be used to meet the licensing requirements. However, TDLR has not waived examination or fee requirements for these six programs. In the future, it is to be hoped that TDLR will develop licensing programs for other occupations the skills for which may be provided to specialists by the military, but which are also civilian occupations relying on licensure by that entity—for example, industrialized housing and buildings,⁷ and water well drillers and pump installers.⁸

⁶ Texas Department of Licensing and Regulation, Strategic Plan 2011 – 2015, June 18, 2010.

⁷ <https://www.tdlr.texas.gov/ihb/ihb.htm>

⁸ <https://www.tdlr.texas.gov/wwd/wwd.htm>

TDLR LICENSING PROGRAM	TDLR LICENSE TYPE	QUALIFICATIONS for LICENSURE
Air Conditioning & Refrigeration	ACR Contractor	48 months of practical work experience.
	Certified Technician	Pass a qualifying exam to obtain TDLR certification to become a Certified ACR Technician. TDLR accepts Air Force, Army, and Navy certification which is reflected on a veteran's DD214.
Barbers	Barber	Credit is awarded for military barber training.
Electricians	Master; Master Sign; Journeyman; Journeyman Sign; Residential Wireman; Maintenance; Journeyman Lineman	Work under the National Electric Code is credited so that one year of military experience equals 2,000 hours; 6 months equals 1,000 hours, etc.
Elimination of Architectural Barriers	Registered Accessibility Specialist	Three options: 1. Minimum four-year college degree in related field and one year of related work experience, 2. Eight years of related work experience, or 3. International Code Council certification and four years of work experience.
Polygraph Examiners	Polygraph Examiner	After 4/1/2014, because of SB 562, the requirements are: <u>Requirement 1.</u> Either: (A) holds a baccalaureate degree from an accredited college or university; or (B) has active investigative experience during the five years preceding the date of application. AND, must also meet, <u>Requirement 2.</u> Has completed an acceptable polygraph examiner course of study taught by a school recognized by the department and has satisfactorily completed at least six months of a polygraph examiner internship.
Water Well Drillers & Pump Installers	Driller Pump Installer	Work experience is determined by the number and type of water wells drilled or number and types of pumps installed.

For the six licensing programs the TDLR has identified so far, it has changed the licensing application instructions and forms so military servicemembers and veterans may claim credit for and submit documentation of their relevant military experience, service, training, or education. Such documentation includes forms known as the DD-214, the VMET-2586, military transcripts, training records, evaluation reports, or a letter from a commanding officer describing the applicant's relevant duties and training.

The DD-214 is a "Report of Separation" containing information normally needed to verify military service for benefits, retirement, employment, and membership in veterans' organizations.⁹ The VMET-2586 is "Verification of Military Experience and Training," which lists the veteran's military job experience and training history, recommended college credit information, and civilian-equivalent job titles.¹⁰

The applicant military servicemember or veteran pays a license application fee. TDLR staff reviews the applications and determines what Texas licensing requirements have been met based on the applicant's military records, informing the applicant if any additional training or education is required. The applicant must take and pass any required Texas licensing examination and pay any associated examination fees. The applicant has up to one year after the TDLR receives the application to complete all licensing requirements.

While these statutes allow military service, training, or education to count toward licensing requirements for licenses issued by Texas agencies, they do not allow experience to meet any testing requirements for these licenses. The examination requirements for Texas occupational licenses were kept in place for military veterans at the request of the TDLR, the U.S. Department of Defense, the Texas Veterans Coalition, and others.

One concern these groups expressed is that not requiring veterans to submit to Texas licensing examinations could undermine Texas' reciprocity agreements with other states, which might jeopardize the ability of those who receive Texas occupational licenses to have that license recognized by other states and vice-versa. However, only eliminating the examination requirement in cases where the military veteran applicant has already taken a substantially equivalent exam in the military would not significantly alter Texas' licensing requirements so as to invalidate its reciprocity agreement with another state. The concerns about eliminating examination requirements for military veterans seeking Texas occupational licenses would be relieved entirely if a determination were made that the relevant military examinations are substantially equivalent to Texas licensing examinations. Accordingly, Texas should require state agencies to give credit to military servicemembers and veterans for examinations taken in the military toward fulfilling examination requirements for licenses issued by state agencies if the military's examination requirements are substantially equivalent to examination requirements for licenses issued by state agencies.

Additionally, current Texas statute does not provide waived or reduced fees for military service members and veterans that initially apply for a Texas occupational license. However, TDLR, among other state agencies, have in practice waived some fees for military spouses who are applying for a Texas occupational license when they have a similar license in another jurisdiction with similar licensing requirements.

⁹ <http://www.archives.gov/st-louis/military-personnel/dd-214.html>

¹⁰ <http://www.military.com/military-transition/employment-and-career-planning/applying-your-military-experience.html>

Accordingly, Texas should provide that occupational licensing application and examination fees be waived for military service members, veterans, and their spouses, if their military service, training, or education substantially meets all Texas occupational licensing requirements, or if the applicant is applying for a Texas occupational license and the applicant has a similar license in another jurisdiction with equivalent licensing requirements.

Recommendation: To increase hiring of veterans, allow for a local option commercial property tax exemption for each newly-hired veteran.

Current Texas law (Tax Code 11.13) provides for a range of property tax exemptions, some of which may be adopted by local taxing jurisdictions. The most notable of these allows a county, city or junior college district to offer a tax limitation on homesteads of taxpayers who are disabled or aged 65 or older. The taxing unit's governing body may adopt the limitation or citizens in the taxing unit by petition and election may adopt the limitation.

Texas law (Tax Code Sections 11.131, 11.132, 11.22 and 11.23(a)) also provides property tax exemptions specifically for veterans and their families. Statute provides for a partial property tax exemption for any property owned by disabled veterans and surviving spouses and children of deceased disabled veterans, as well as a partial exemption for residence homesteads donated to disabled veterans by charitable organizations. The amount of these exemptions is determined according to percentage of service-connected disability.

Texas should authorize local cities, counties, and junior college districts to adopt local-option property tax exemptions for commercial property owners who employ honorably discharged veterans. This would only apply to newly hired veterans, after the effective date of the exemption, and they must be employed for at least one year before the property owner can claim the exemption. Each newly-hired veteran would qualify the owner of a commercial property for a \$15,000 reduction on the assessed taxable value of their commercial property. The exemption would be adopted locally by either the taxing unit's governing body, or by the citizens of the taxing unit by petition and election. The proposal would incentivize business owners to employ honorably discharged veterans.

Recommendation: To increase entrepreneurship among veterans, exempt newly-created, veteran-owned businesses from the Texas Franchise Tax (margins tax) for the first five years that the business is in operation.

The franchise tax is levied on adjusted gross receipts at a rate of 1 percent for all businesses except those primarily engaged in retail or wholesale trade, which are taxed at 0.5 percent. Some legal entities, such as sole proprietorships, are exempted from the tax.

Additionally, current law exempts a range of enterprises from the Texas franchise tax—the state's primary business tax. These organizations include charities, homeowners associations, educational organizations, and religious organizations. The exemptions are total and permanent, meaning that a qualifying entity owes no franchise tax to the state. There are no current franchise tax exemptions or deductions related to veterans.

As of the last available reliable data (in 2007), per the U.S. Census Bureau, Texas had 199,476 veteran-owned firms (8.1 percent of the U.S. total) with receipts of \$95.3 billion (7.8 percent of the U.S. total).¹¹ The next similar survey was conducted in 2012, but data on veteran-owned businesses will not be released until November 2015.¹² Since Texas had 2,165,251 total businesses in 2007, veterans own 9.2 percent of all businesses in the state.¹³ Noting that as of 2011, 8.6 percent of Texans 18 aged or older are veterans, Texas veterans own businesses at a higher rate than the general population.

To encourage and support entrepreneurship among Texas veterans, the Legislature should exempt from the franchise tax any business that would otherwise be required to pay the tax for the first five years of its existence if controlling interest is held by honorably discharged veterans. This would apply only to newly formed business after the effective date of the law. The definition for “controlling interest” is provided by Texas Administrative Code Rule §3.590 to include:

- (i) for a corporation, either more than 50%, owned directly or indirectly, of the total combined voting power of all classes of stock of the corporation, or more than 50% owned directly or indirectly, of the beneficial ownership interest in the voting stock of the corporation;
- (ii) for a partnership, association, trust or other entity other than a limited liability company, more than 50%, owned directly or indirectly, of the capital, profits, or beneficial interest in the partnership, association, trust, or other entity;
- (iii) for a limited liability company, either more than 50%, owned directly or indirectly, of the total membership interest of the limited liability company or more than 50%, owned directly or indirectly, of the beneficial ownership interest in the membership interest of the limited liability company.¹⁴

Instead of having to calculate and file a franchise tax return with the state, qualifying businesses would simply certify their veteran-owned status and, upon verification by the Comptroller of Public Accounts and Texas Veterans Commission, would be exempt from filing. This would build on the recently created Texas Veteran Entrepreneur Program, which offers support and guidance to veterans who own small businesses through the Texas Veterans Commission.

Although the franchise tax is Texas’ primary business tax, it generated only 4.8 percent of all state tax revenues in 2013.¹⁵ The franchise tax already exempts all businesses with revenue of less than \$1 million per year, so this exemption would only affect veteran-owned businesses above that threshold.

Illustratively, all businesses with revenues between \$1 million and \$2.5 million account for only 1.3 percent of total franchise tax revenues. As noted in the most recent data available (2007), Texas had 199,476 veteran-owned firms. Data is not currently available on how many of those are owned by veterans and are in their first five years of operation, but that number may be small. However, by exempting these businesses from having to pay a franchise tax return, a significant compliance burden is removed from veteran-owned start-ups.

¹¹ <http://www.census.gov/econ/sbo/getsof.html?07veteran>

¹² <http://www.census.gov/econ/sbo/releaseschedule12.html>

¹³ <http://www.census.gov/econ/sbo/getsof.html?07veteran>

¹⁴

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&ti=34&ch=3&rl=590](http://info.sos.state.tx.us/pls/pub/readtac$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&ti=34&ch=3&rl=590)

¹⁵ http://www.texastransparency.org/State_Finance/Budget_Finance/Reports/Revenue_by_Source/

Recommendation: Exempt newly-created, veteran-owned businesses from business registration fees.

Current law¹⁶ provides for a schedule of fees that must be filed with the Texas Secretary of State in order to be formally incorporated as certain types of legal entities. For example, the Secretary of State's Office provides that "[t]o register a pre-existing general partnership as an LLP, or to register a pre-existing limited partnership (LP) as an LLP... The filing fee is \$200 per general partner."¹⁷ (See also Business Organizations Code Sec. 4.158.)

Formation & Registration	
Certificate of formation for a Texas entity (except nonprofit corporation, cooperative association, PA or LP) (Forms 201, 203, 205, 206)	\$300
Certificate of formation for a Texas professional association or limited partnership (Forms 204, 207)	\$750
Certificate of formation for a Texas nonprofit corporation (Form 202) or cooperative association	\$25
Registration or renewal as a Texas limited liability partnership or LLLP (Forms 701, 703)	\$200 per partner

The fiscal impact to the state of exempting veteran-owned businesses from these fees would not be significant. The Texas Secretary of State's Office collects \$13.5 million in appropriated receipts in the 2014-15 biennium, according to the Legislative Budget Board's most recent Fiscal Size-Up.¹⁸ As noted above, Texas had 199,476 veteran-owned firms, most of which will have filed certain fees with the Secretary of State in order to gain status as certain types of legal entities. While data is not currently available on how many of those are owned by veterans and are in their first five years of operation, that number is likely to be very small. Removing this compliance burden is likely to encourage veteran entrepreneurs without significantly detracting from state revenue.

Recommendation: Implement strategic planning to prevent base closures in Texas during the next phase of the Base Realignment and Closure (BRAC) process

¹⁶ See generally Texas Business Organizations Code Chapter 4.

¹⁷ <http://www.sos.state.tx.us/corp/formationfaqs.shtml#NL4>

¹⁸ http://www.lbb.state.tx.us/Documents/Publications/Fiscal_SizeUp/Fiscal_SizeUp_2014-15.pdf

The U.S. Department of Defense maintains fifteen military bases in Texas. There are 131,121 service members—10.8 percent of total active duty military—stationed in Texas; only California has a higher number. In 2012 the total annual economic output of Texas’ fifteen military installations was \$148.91 billion, according to the Texas Military Preparedness Commission (TMPC), with a GDP of \$83 billion.¹⁹ The Texas Comptroller’s Office similarly notes that Texas military installations alone had an \$83 billion overall economic impact in FY 2011.²⁰ The Comptroller’s Office has documented that the state’s military installations remain the state’s most valuable asset, with an annual economic impact larger than the Eagle Ford Shale, and four times the annual spending of state government itself.²¹

There are currently fifteen Texas active military installations (see map in attached appendix, below). Seventy-five percent of Texas military installations are located in rural or low-population areas that are economically dependent on that military base. For example, Red River Army Depot is the No. 1 employer in Texarkana, with close to 4,800 workers there, and a \$1.9 billion economic impact in Texas and Arkansas.²² In San Antonio, the economic impact of the Joint Base area is over \$46. By contrast, the current state budget calls for spending roughly \$48 billion on all services in the current year.²³ Six percent of the state’s total economic activity comes from military spending, and 255,000 military and defense-related civilian personnel are stationed in Texas.²⁴

Since the final years of the Cold War, the U.S. government has downsized the number of military bases worldwide in a series of five BRAC rounds (1988-2005). Every one of these rounds has led to the closure or realignment of bases in Texas. In the most recent (2005) BRAC round, six of the fifteen bases still existing in Texas received below service-average military value scores. Recent cuts to the U.S. Defense budget makes another BRAC round likely in the next few years. On February 24, 2014, Defense Secretary Chuck Hagel called for a 2017 BRAC round, which would take place during the next governor’s term in office.²⁵

Texas must be prepared to protect our military bases from closing. There could be as many as seven Texas bases seriously considered for closure when the federal BRAC Commission makes its next recommendations, which will most likely occur in 2017. In 2004, the Department of Defense estimated that it had about 25 percent excess infrastructure, and the 2005 BRAC round only cut roughly 3 percent of that.²⁶

¹⁹ Source: Texas Military Preparedness Commission, online at: http://governor.state.tx.us/files/military/Texas_Military_Preparedness_Commission_Overview.pdf (last checked January 7, 2014).

²⁰ “Playing Defense: Looming Cuts May Affect Texas Communities,” Patrick Graves, Office of the Texas Comptroller of Public Accounts, June 11, 2013. Available online at: <http://www.window.state.tx.us/comptrol/fnotes/fn13Q2/defense.php> (last checked January 7, 2014).

²¹ See: <http://www.window.state.tx.us/news2014/140702-txmilitary-installations.html>; see also: <http://www.woai.com/articles/woai-local-news-sponsored-by-five-star-cleaners-119078/report-shows-military-remains-states-most-valuable-asset-12528672/>

²² <http://www.expressnews.com/news/local/military/article/S-A-Texas-could-gain-in-wake-of-troop-cuts-BRAC-5285609.php#0>

²³ <http://www.woai.com/articles/woai-local-news-sponsored-by-five-star-cleaners-119078/report-shows-military-remains-states-most-valuable-asset-12528672/#ixzz375DhKUFx>

²⁴ *Id.*

²⁵ <http://www.federaltimes.com/article/20140225/FACILITIES/302250006/Hagel-DoD-must-close-bases-will-ask-Congress-new-BRAC>

²⁶ *Id.*

There is no formal statewide plan to advocate for Texas military installations. The TMPC is currently situated under the Office of the Governor's Division on Economic Development and Tourism. The TMPC mission is to "advise the Governor and the Legislature on military issues and make recommendations regarding the development of policies and plans to support the long-term viability and prosperity of the military." This process is vital, given that another round of BRAC and resultant base closures appears to be on the horizon. As a report prepared for the State of Washington's Office of Financial Planning has noted:

In the President's FY13 Budget submittal, there was a request for authorization to conduct two rounds of base closures, in 2013 and 2015... the U.S. Congress did not agree to this request for two BRAC rounds and therefore, did not provide the required congressional authorization. BRAC appears to be a matter of "not if – but when."²⁷

Since the State of Washington issued its report, in its FY 2014 budget submission, DoD requested a BRAC round in 2015. This was blocked legislatively by Congress but indicates that BRAC will proceed.

In April 2013, Governor Perry signed a "Call to Action Letter" to the TMPC Chairman, instructing the commission to outline a strategy of protecting Texas military communities and installations from the next round of BRAC closures. The letter provides in part:

We must vigorously defend the military assets in our state from another round of base realignments and closures through the BRAC process. The goal of this commission is to preserve, protect, expand and attract new military personnel, missions and installations in the state of Texas...TMPC must work with all stakeholders, including our legislative leaders, the Texas congressional delegation, our Office of State and Federal Relations, installation commanders and potentially affected communities. It is imperative we begin to outline a strategy of protecting our military communities and installations from another round of base closures.²⁸

²⁷ Retaining and Expanding Military Missions, Denny Miller Associates. Available online at: http://www.ofm.wa.gov/reports/mil_report.pdf

²⁸ <http://governor.state.tx.us/military/>; see also: http://governor.state.tx.us/files/military/Letter_BRAC2015_.pdf

Despite the governor's call to action, the 83rd Legislature appropriated only limited organizational funding for the TMPC. Specifically, the Legislature allocated approximately \$1,451,506 to the TMPC for the course of the 2014-15 biennium.²⁹ Several other large states with a significant military presence are far ahead of Texas in preparing for the next round of base closures. For example, the State of Washington, which also has a large military presence, budgeted \$300,000 for the more limited purpose of producing a report. This will "coordinate a unified message" to "effectively compete for a continued and expanded share of national defense spending."³⁰ The Florida Legislature in 2011 established the Florida Defense Support Task Force which received an FY 2011-12 appropriation of \$5 million and a FY 2012-13 appropriation of \$2 million for this specific purpose: "to protect, preserve, promote and grow Florida military installations and missions."³¹ This task force is authorized to annually utilize up to \$200,000 of funds for staffing and administrative expenses, including strategic planning.³² The bulk of the remainder was transferred as grants to "local community organizations which support Florida military installations," which "will be utilized to protect, preserve and enhance Florida's military missions and installations, while maintaining Florida's reputation as the most military friendly state in the nation."³³

Since the states will be competing for scarce Department of Defense resources, it is vital that Texas be well prepared. Should Congress approve a 2017 BRAC round in the FY 2015 Defense Authorization Act, installation Military Value data will likely be "locked" effective September 30, 2015. Given the 84th Legislature will appropriate funding for the 2016-17 biennium, the state will have to act rapidly and decisively based upon a plan and set of priorities. A successful BRAC round will be defined as one in which base closures are avoided, and realignment, when it occurs, should benefit the state by having missions transferred from federal facilities in other states to Texas-based facilities.

Texas should establish the Texas Military Preparedness Commission as a separate office within the Office of the Governor, appoint a full-time, knowledgeable military advisor, and ensure that its strategic planning function is funded. An initial allocation of \$500,000 to develop a strategic planning purpose would compare favorably to the amounts dedicated to this focus by states like Washington and Florida.

²⁹ This number comes from LBB's "State Budget by Program," <http://sbp.lbb.state.tx.us/PublicMain.aspx>, and reflects recommended budgeting from GR. The Conference Committee report has no final number because it is conflated with bond proceedings that are over 100 times the size of the appropriation:

http://www.lbb.state.tx.us/Documents/GAA/General_Appropriations_Act_2014-15.pdf

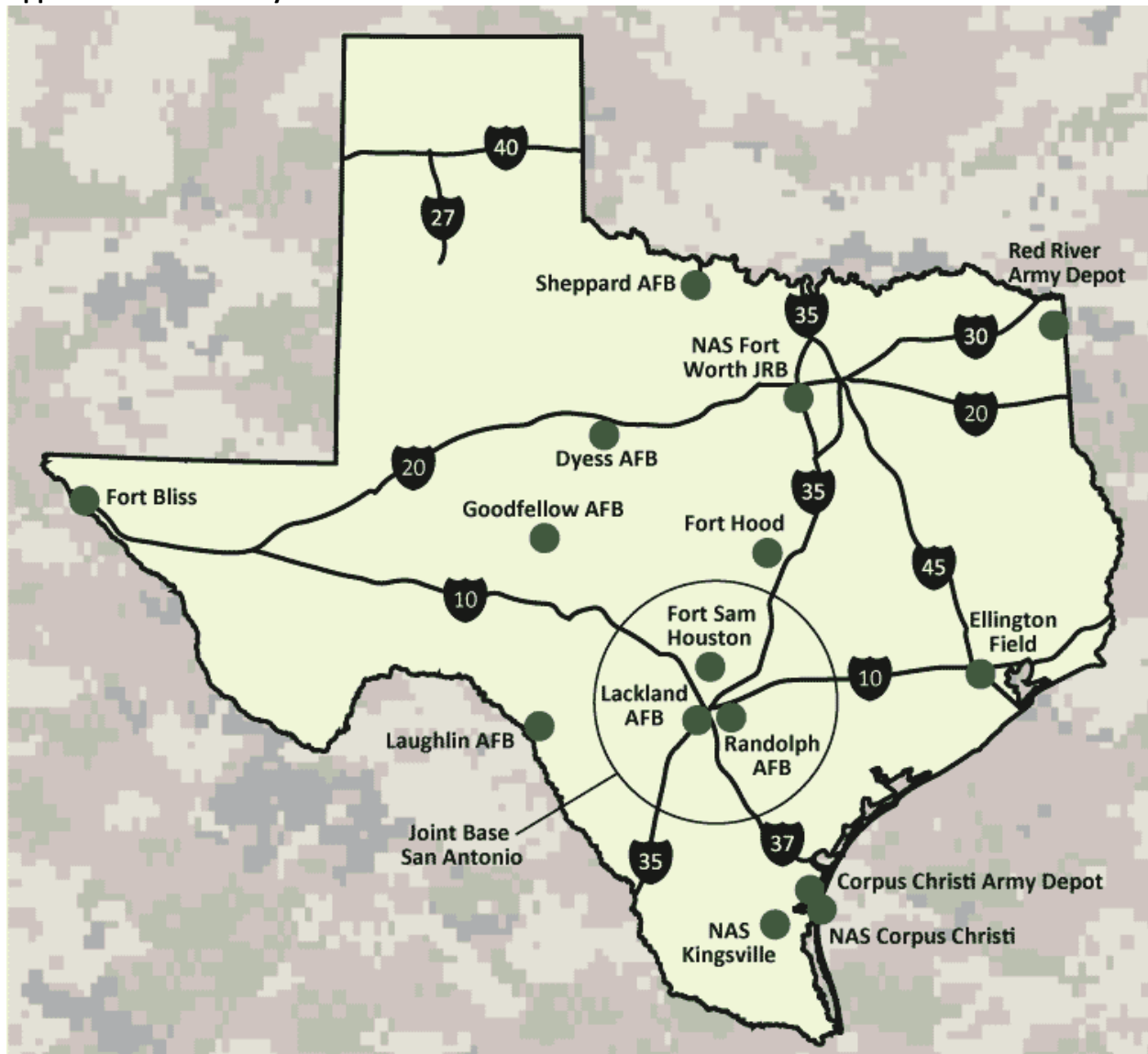
³⁰ <http://socialcapitalreview.org/washington-state-will-push-for-expanded-u-s-defense-role/>

³¹ http://www.eflorida.com/fdstf/docs/about_us/2012_FDSTF_Annual_Report.pdf

³² *Id.*

³³ <http://www.flgov.com/2013/11/08/governor-scott-more-than-2-million-in-defence-grants-given-to-seven-florida-projects/>

Appendix: Texas Military Facilities



Source: Office of the Texas Comptroller of Public Accounts.³⁴

³⁴ Graves, *infra*.