105TH CONGRESS 1ST SESSION

H. R. 1953

To clarify State authority to tax compensation paid to certain employees.

IN THE HOUSE OF REPRESENTATIVES

June 18, 1997

Mr. Gekas (for himself and Mr. Nadler) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To clarify State authority to tax compensation paid to certain employees.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. LIMITATION ON STATE AUTHORITY TO TAX

COMPENSATION PAID TO INDIVIDUALS PERFORMING SERVICES AT FORT CAMPBELL,

KENTUCKY.

(a) IN GENERAL.—Chapter 4 of title 4, United

States Code, is amended by adding at the end the following:

1	"§ 115. Limitation on State authority to tax com-
2	pensation paid to individuals performing
3	services at Fort Campbell, Kentucky
4	"Pay and compensation paid to an individual for per-
5	sonal services at Fort Campbell, Kentucky, shall be sub-
6	ject to taxation by the State or any political subdivision
7	thereof of which such employee is a resident.".
8	(b) Conforming Amendment.—The table of sec-
9	tions for chapter 4 of title 4, United States Code, is
10	amended by adding at the end the following:
	"115. Limitation on State authority to tax compensation paid to individuals performing services at Fort Campbell, Kentucky.".
11	(c) Effective Date.—The amendments made by
12	this section shall apply to pay and compensation paid after
13	the date of the enactment of this Act.
14	SEC. 2. CLARIFICATION OF STATE AUTHORITY TO TAX
15	COMPENSATION PAID TO CERTAIN FEDERAL
16	EMPLOYEES.
17	(a) In General.—Section 111 of title 4, United
18	States Code, is amended—
19	(1) by inserting "(a) General Rule.—" be-
20	fore "The United States" the first place it appears,
21	and
22	(2) by adding at the end the following:
23	"(b) Treatment of Certain Federal Employ-
24	EES EMPLOYED AT FEDERAL HYDROELECTRIC FACILI-

- 1 TIES LOCATED ON THE COLUMBIA RIVER.—Pay or com-
- 2 pensation paid by the United States for personal services
- 3 as an employee of the United States at a hydroelectric
- 4 facility—
- 5 "(1) which is owned by the United States,
- 6 "(2) which is located on the Columbia River,
- 7 and
- 8 "(3) portions of which are within the States of
- 9 Oregon and Washington,
- 10 shall be subject to taxation by the State or any political
- 11 subdivision thereof of which such employee is a resident.
- 12 "(c) Treatment of Certain Federal Employ-
- 13 EES EMPLOYED AT FEDERAL HYDROELECTRIC FACILI-
- 14 TIES LOCATED ON THE MISSOURI RIVER.—Pay or com-
- 15 pensation paid by the United States for personal services
- 16 as an employee of the United States at a hydroelectric
- 17 facility—
- "(1) which is owned by the United States,
- 19 "(2) which is located on the Missouri River,
- 20 and
- 21 "(3) portions of which are within the States of
- 22 South Dakota and Nebraska,
- 23 shall be subject to taxation by the State or any political
- 24 subdivision thereof of which such employee is a resident.".

- 1 (b) Effective Date.—The amendment made by
- 2 subsection (a) shall apply to pay and compensation paid

3 after the date of the enactment of this Act.

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