

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.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. LIMITATION ON STATE AUTHORITY TO TAX**
4 **COMPENSATION PAID TO INDIVIDUALS PER-**
5 **FORMING SERVICES AT FORT CAMPBELL,**
6 **KENTUCKY.**

7 (a) IN GENERAL.—Chapter 4 of title 4, United
8 States Code, is amended by adding at the end the follow-
9 ing:

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—

18 “(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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