

111TH CONGRESS  
1ST SESSION

# S. 475

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## AN ACT

To amend the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency, and for other purposes.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Military Spouses Resi-  
3 dency Relief Act”.

4 **SEC. 2. GUARANTEE OF RESIDENCY FOR SPOUSES OF MILI-  
5 TARY PERSONNEL FOR VOTING PURPOSES.**

6 (a) IN GENERAL.—Section 705 of the  
7 Servicemembers Civil Relief Act (50 U.S.C. App. 595) is  
8 amended—

9 (1) by striking “For” and inserting the fol-  
10 lowing:

11 “(a) IN GENERAL.—For”;

12 (2) by adding at the end the following new sub-  
13 section:

14 “(b) SPOUSES.—For the purposes of voting for any  
15 Federal office (as defined in section 301 of the Federal  
16 Election Campaign Act of 1971 (2 U.S.C. 431)) or a State  
17 or local office, a person who is absent from a State be-  
18 cause the person is accompanying the person’s spouse who  
19 is absent from that same State in compliance with military  
20 or naval orders shall not, solely by reason of that ab-  
21 sence—

22 “(1) be deemed to have lost a residence or  
23 domicile in that State, without regard to whether or  
24 not the person intends to return to that State;

25 “(2) be deemed to have acquired a residence or  
26 domicile in any other State; or



1 “(1) IN GENERAL.—A servicemember”; and

2 (B) by adding at the end the following:

3 “(2) SPOUSES.—A spouse of a servicemember  
4 shall neither lose nor acquire a residence or domicile  
5 for purposes of taxation with respect to the person,  
6 personal property, or income of the spouse by reason  
7 of being absent or present in any tax jurisdiction of  
8 the United States solely to be with the servicemem-  
9 ber in compliance with the servicemember’s military  
10 orders if the residence or domicile, as the case may  
11 be, is the same for the servicemember and the  
12 spouse.”;

13 (2) by redesignating subsections (c), (d), (e),  
14 and (f) as subsections (d), (e), (f), and (g), respec-  
15 tively;

16 (3) by inserting after subsection (b) the fol-  
17 lowing new subsection:

18 “(c) INCOME OF A MILITARY SPOUSE.—Income for  
19 services performed by the spouse of a servicemember shall  
20 not be deemed to be income for services performed or from  
21 sources within a tax jurisdiction of the United States if  
22 the spouse is not a resident or domiciliary of the jurisdic-  
23 tion in which the income is earned because the spouse is  
24 in the jurisdiction solely to be with the servicemember  
25 serving in compliance with military orders.”; and

1 (4) in subsection (d), as redesignated by para-  
2 graph (2)—

3 (A) in paragraph (1), by inserting “or the  
4 spouse of a servicemember” after “The personal  
5 property of a servicemember”; and

6 (B) in paragraph (2), by inserting “or the  
7 spouse’s” after “servicemember’s”.

8 (b) APPLICATION.—Subsections (a)(2) and (c) of sec-  
9 tion 511 of such Act (50 U.S.C. App. 571), as added by  
10 subsection (a) of this section, and the amendments made  
11 to such section 511 by subsection (a)(4) of this section,  
12 shall apply with respect to any return of State or local  
13 income tax filed for any taxable year beginning with the  
14 taxable year that includes the date of the enactment of  
15 this Act.

16 **SEC. 4. SUSPENSION OF LAND RIGHTS RESIDENCY RE-**  
17 **QUIREMENT FOR SPOUSES OF MILITARY**  
18 **PERSONNEL.**

19 (a) IN GENERAL.—Section 508 of the  
20 Servicemembers Civil Relief Act (50 U.S.C. App. 568) is  
21 amended in subsection (b) by inserting “or the spouse of  
22 such servicemember” after “a servicemember in military  
23 service”.

24 (b) APPLICATION.—The amendment made by sub-  
25 section (a) shall apply with respect to servicemembers in

1 military service (as defined in section 101 of such Act (50  
2 U.S.C. App. 511)) on or after the date of the enactment  
3 of this Act.

Passed the Senate August 4, 2009.

Attest:

*Secretary.*



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