AN ACT

To amend the Servicemembers Civil Relief Act to authorize spouses of servicemembers to elect to use the same residences as the servicemembers.

1 Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,
SECTION 1. SHORT TITLE.

This Act may be cited as the “Military Residency Choice Act”.

SEC. 2. RESIDENCE OF SPOUSES OF SERVICEMEMBERS FOR TAX PURPOSES.

(a) Residence for Tax Purposes.—Section 511(a)(2) of the Servicemembers Civil Relief Act (50 U.S.C. 4001(a)(2)) is amended by adding at the end the following new sentence: “The spouse of a servicemember may elect to use the same residence for purposes of taxation as the servicemember regardless of the date on which the marriage of the spouse and the servicemember occurred.”.

(b) Applicability.—The amendment made by subsection (a) shall apply with respect to any return of State or local income tax filed for any taxable year beginning with the taxable year that includes the date of the enactment of this Act.

SEC. 3. RESIDENCE OF SPOUSES OF SERVICEMEMBERS FOR VOTING.

(a) In General.—Section 705(b) of such Act is amended—

(1) by striking “State or local office” and all that follows through the period at the end of paragraph (3) and inserting “State or local office—”; and
(2) by adding at the end the following new paragraphs:

“(1) a person who is absent from a State because the person is accompanying the person’s spouse who is absent from that same State in compliance with military or naval orders shall not, solely by reason of that absence—

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

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

“(C) be deemed to have become a resident in or a resident of any other State; and

“(2) the spouse of a servicemember may elect to use the same residence as the servicemember regardless of the date on which the marriage of the spouse and the servicemember occurred.”.
(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall take effect on the date that is 90 days after the enactment of this Act.

Passed the House of Representatives July 24, 2017.

Attest: KAREN L. HAAS,

Clerk.