

111TH CONGRESS
1ST SESSION

S. 475

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.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 25, 2009

Mr. BURR (for himself and Mrs. FEINSTEIN) introduced the following bill;
which was read twice and referred to the Committee on Veterans' Affairs

A BILL

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,*

3 **SECTION 1. SHORT TITLE.**

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

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

3 (a) IN GENERAL.—Section 705 of the
4 Servicemembers Civil Relief Act (50 U.S.C. App. 595) is
5 amended—

6 (1) by striking “For” and inserting the fol-
7 lowing:

8 “(a) IN GENERAL.—For”;

9 (2) by adding at the end the following new sub-
10 section:

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

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

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

24 “(3) be deemed to have become a resident in or
25 a resident of any other State.”; and

1 (3) in the section heading, by inserting “**AND**
 2 **SPOUSES OF MILITARY PERSONNEL**” before the
 3 period at the end.

4 (b) CLERICAL AMENDMENT.—The table of contents
 5 in section 1(b) of such Act (50 U.S.C. App. 501) is
 6 amended by striking the item relating to section 705 and
 7 inserting the following new item:

“Sec. 705. Guarantee of residency for military personnel and spouses of mili-
 tary personnel.”.

8 (c) APPLICATION.—Subsection (b) of section 705 of
 9 such Act (50 U.S.C. App. 595), as added by subsection
 10 (a) of this section, shall apply with respect to absences
 11 from States described in such subsection (b) on or after
 12 the date of the enactment of this Act, regardless of the
 13 date of the military or naval order concerned.

14 **SEC. 3. DETERMINATION FOR TAX PURPOSES OF RESI-**
 15 **DENCE OF SPOUSES OF MILITARY PER-**
 16 **SONNEL.**

17 (a) IN GENERAL.—Section 511 of the
 18 Servicemembers Civil Relief Act (50 U.S.C. App. 571) is
 19 amended—

20 (1) in subsection (a)—

21 (A) by striking “A servicemember” and in-
 22 serting the following:

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

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

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

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

14 (3) by inserting after subsection (b) the fol-
 15 lowing new subsection:

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

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

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

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

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

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

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

22 (b) APPLICATION.—The amendment made by sub-
 23 section (a) shall apply with respect to servicemembers in
 24 military service (as defined in section 101 of such Act (50

1 U.S.C. App. 511)) on or after the date of the enactment
2 of this Act.

