

105TH CONGRESS
1ST SESSION

H. R. 1368

To provide that Kentucky may not tax compensation paid to a resident of Tennessee for services at Fort Campbell, Kentucky.

IN THE HOUSE OF REPRESENTATIVES

APRIL 17, 1997

Mr. BRYANT (for himself, Mr. CLEMENT, and Mr. TANNER) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To provide that Kentucky may not tax compensation paid to a resident of Tennessee for services at Fort Campbell, Kentucky.

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 **“§ 115. Limitation on State authority to tax com-**
2 **penetration 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 of Kentucky or any political
7 subdivision thereof only if such employee is a resident of
8 such State or political subdivision.”

9 (b) CONFORMING AMENDMENT.—The table of sec-
10 tions for chapter 4 of title 4, United States Code, is
11 amended by adding at the end the following:

“115. Limitation on State authority to tax compensation paid to individuals per-
forming services at Fort Campbell, Kentucky.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to pay and compensation paid after
14 the date of the enactment of this Act.

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