

**TITLE 4.—FLAG AND SEAL, SEAT OF  
GOVERNMENT, AND THE STATES**

**Chapter 4.—THE STATES**

**425 § 113. Residence of Members of Congress for State income tax laws.**

(a) No State, or political subdivision thereof, in which a Member of Congress maintains a place of abode for purposes of attending sessions of Congress may, for purposes of any income tax (as defined in section 110(c) of this title) levied by such State or political subdivision thereof—

(1) treat such Member as a resident or domiciliary of such State or political subdivision thereof; or

(2) treat any compensation paid by the United States to such Member as income for services performed within, or from sources within, such State or political subdivision thereof,

unless such Member represents such State or a district in such State.

(b) For purposes of subsection (a)—

(1) the term “Member of Congress” includes the delegates from the District of Columbia, Guam, and the Virgin Islands, and the Resident Commissioner from Puerto Rico; and

(2) the term “State” includes the District of Columbia.

(Dec. 22, 1987, Pub. L. 100–202, § 106, 101 Stat. 1329–433.)