

One Hundred Eleventh Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Tuesday,
the sixth day of January, two thousand and nine*

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.

*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 Spouses Residency Relief Act”.

SEC. 2. GUARANTEE OF RESIDENCY FOR SPOUSES OF MILITARY PERSONNEL FOR VOTING PURPOSES.

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

(1) by striking “For” and inserting the following:

“(a) **IN GENERAL.**—For”;

(2) by adding at the end the following new subsection:

“(b) **SPOUSES.**—For the purposes of voting for any Federal office (as defined in section 301 of the Federal Election Campaign Act of 1971 (2 U.S.C. 431)) or a State or local office, 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—

“(1) 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;

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

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

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

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

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

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

SEC. 3. DETERMINATION FOR TAX PURPOSES OF RESIDENCE OF SPOUSES OF MILITARY PERSONNEL.

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

(1) in subsection (a)—

(A) by striking “A servicemember” and inserting the following:

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

(B) by adding at the end the following:

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

(2) by redesignating subsections (c), (d), (e), and (f) as subsections (d), (e), (f), and (g), respectively;

(3) by inserting after subsection (b) the following new subsection:

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

(4) in subsection (d), as redesignated by paragraph (2)—

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

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

(b) **APPLICATION.**—Subsections (a)(2) and (c) of section 511 of such Act (50 U.S.C. App. 571), as added by subsection (a) of this section, and the amendments made to such section 511 by subsection (a)(4) of this section, 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. 4. SUSPENSION OF LAND RIGHTS RESIDENCY REQUIREMENT FOR SPOUSES OF MILITARY PERSONNEL.

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

(b) **APPLICATION.**—The amendment made by subsection (a) shall apply with respect to servicemembers in military service (as defined

S. 475—3

in section 101 of such Act (50 U.S.C. App. 511)) on or after the date of the enactment of this Act.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*