

117TH CONGRESS  
1ST SESSION

# H. R. 4702

To amend the Servicemembers Civil Relief Act to provide spouses of servicemembers an option to elect their home residence or domicile for filing State income taxes, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2021

Mr. CAWTHORN (for himself, Mrs. RADEWAGEN, Mr. MANN, Mrs. MILLER-MEEKS, and Mr. BANKS) introduced the following bill; which was referred to the Committee on Veterans' Affairs

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## A BILL

To amend the Servicemembers Civil Relief Act to provide spouses of servicemembers an option to elect their home residence or domicile for filing State income taxes, 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 Spouse Tax  
5 Act”.

1 **SEC. 2. RESIDENCE FOR TAX PURPOSES.**

2 Section 511(a) of the Servicemembers Civil Relief Act  
3 (50 U.S.C. 4001(a)) is amended by striking paragraph (2)  
4 and inserting the following:

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

13 “(3) ELECTION.—For any taxable year of the  
14 marriage, a servicemember and the spouse of such  
15 servicemember may elect to use for purposes of tax-  
16 ation, regardless of the date on which the marriage  
17 of the servicemember and the spouse occurred, any  
18 of the following:

19 “(A) The residence or domicile of the serv-  
20 icemember.

21 “(B) The residence or domicile of the  
22 spouse.

23 “(C) The permanent duty station of the  
24 servicemember.”.

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