[114H5428RH]

		(Original Signature of Member)
115TH CONGRESS 1ST SESSION	H.R.	

To amend the Servicemembers Civil Relief Act to authorize spouses of servicemembers to elect to use the same residences as the servicemembers.

IN THE HOUSE OF REPRESENTATIVES

Mr.	WITTMAN introduced	the	following	bill;	which	was	referred	to	the
	Committee on								

A BILL

To amend the Servicemembers Civil Relief Act to authorize spouses of servicemembers to elect to use the same residences as the servicemembers.

- 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 Residency
- 5 Choice Act".

1	SEC. 2. RESIDENCE OF SPOUSES OF SERVICEMEMBERS
2	FOR TAX PURPOSES.
3	(a) Residence for Tax Purposes.—Section
4	511(a)(2) of the Servicemembers Civil Relief Act (50
5	U.S.C. 4001(a)(2)) is amended by adding at the end the
6	following new sentence: "The spouse of a servicemember
7	may elect to use the same residence for purposes of tax-
8	ation as the servicemember regardless of the date on which
9	the marriage of the spouse and the servicemember oc-
10	curred.".
11	(b) APPLICABILITY.—The amendment made by sub-
12	section (a) shall apply with respect to any return of State
13	or local income tax filed for any taxable year beginning
14	with the taxable year that includes the date of the enact-
15	ment of this Act.
16	SEC. 3. RESIDENCE OF SPOUSES OF SERVICEMEMBERS
17	FOR VOTING.
18	(a) In General.—Section 705(b) of such Act is
19	amended—
20	(1) by striking "State or local office" and all
21	that follows through the period at the end of para-
22	graph (3) and inserting "State or local office—";
23	and
24	(2) by adding at the end the following new
25	paragraphs:

1	"(1) a person who is absent from a State be-
2	cause the person is accompanying the person's
3	spouse who is absent from that same State in com-
4	pliance with military or naval orders shall not, solely
5	by reason of that absence—
6	"(A) be deemed to have lost a residence or
7	domicile in that State, without regard to wheth-
8	er or not the person intends to return to that
9	State;
10	"(B) be deemed to have acquired a resi-
11	dence or domicile in any other State; or
12	"(C) be deemed to have become a resident
13	in or a resident of any other State; and
14	"(2) the spouse of a servicemember may elect
15	to use the same residence as the servicemember re-
16	gardless of the date on which the marriage of the
17	spouse and the servicemember occurred.".
18	(b) Effective Date.—The amendments made by
19	subsection (a) shall take effect on the date that is 90 days
20	after the enactment of this Act.