115TH CONGRESS 1ST SESSION

# H.R. 282

## AN ACT

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-
- ${\it 2\ tives\ of\ the\ United\ States\ of\ America\ in\ Congress\ assembled},$

### 1 SECTION 1. SHORT TITLE.

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

1	(2) by adding at the end the following new				
2	paragraphs:				
3	"(1) a person who is absent from a State be-				
4	cause the person is accompanying the person's				
5	spouse who is absent from that same State in com-				
6	pliance with military or naval orders shall not, solely				
7	by reason of that absence—				
8	"(A) be deemed to have lost a residence or				
9	domicile in that State, without regard to wheth-				
10	er or not the person intends to return to that				
11	State;				
12	"(B) be deemed to have acquired a resi-				
13	dence or domicile in any other State; or				
14	"(C) be deemed to have become a resident				
15	in or a resident of any other State; and				
16	"(2) the spouse of a servicemember may elect				
17	to use the same residence as the servicemember re-				
18	gardless of the date on which the marriage of the				
19	spouse and the servicemember occurred "				

- 1 (b) Effective Date.—The amendments made by
- 2 subsection (a) shall take effect on the date that is 90 days
- 3 after the enactment of this Act.

Passed the House of Representatives July 24, 2017. Attest:

Clerk.

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