

115TH CONGRESS
2D SESSION

S. 2541

To amend the Servicemembers Civil Relief Act to authorize spouses of servicemembers to elect to use the same residences as the servicemembers, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MARCH 13, 2018

Ms. KLOBUCHAR (for herself, Mr. CORNYN, Mr. KENNEDY, Mr. MANCHIN, and Mr. KAINE) introduced the following bill; which was read twice and referred to the Committee on Veterans' Affairs

A BILL

To amend the Servicemembers Civil Relief Act to authorize spouses of servicemembers to elect to use the same residences as the servicemembers, 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 “Support Our Military
5 Spouses Act”.

6 **SEC. 2. RESIDENCE OF SPOUSES OF SERVICEMEMBERS**
7 **FOR TAX PURPOSES.**

8 (a) RESIDENCE FOR TAX PURPOSES.—Section
9 511(a)(2) of the Servicemembers Civil Relief Act (50

1 U.S.C. 4001(a)(2)) is amended by adding at the end the
2 following new sentence: “The spouse of a servicemember
3 may elect to use the same residence for purposes of tax-
4 ation as the servicemember regardless of the date on which
5 the marriage of the spouse and the servicemember oc-
6 curred.”.

7 (b) APPLICABILITY.—The amendment made by sub-
8 section (a) shall apply with respect to any return of State
9 or local income tax filed for any taxable year beginning
10 with the taxable year that includes the date of the enact-
11 ment of this Act.

12 **SEC. 3. RESIDENCE OF SPOUSES OF SERVICEMEMBERS**
13 **FOR VOTING.**

14 (a) IN GENERAL.—Section 705(b) of the
15 Servicemembers Civil Relief Act (50 U.S.C. 4025(b)) is
16 amended—

17 (1) by striking “State or local office” and all
18 that follows through the period at the end of para-
19 graph (3) and inserting “State or local office—”;
20 and

21 (2) by adding at the end the following new
22 paragraphs:

23 “(1) a person who is absent from a State be-
24 cause the person is accompanying the person’s
25 spouse who is absent from that same State in com-

1 pliance with military or naval orders shall not, solely
2 by reason of that absence—

3 “(A) be deemed to have lost a residence or
4 domicile in that State, without regard to wheth-
5 er or not the person intends to return to that
6 State;

7 “(B) be deemed to have acquired a resi-
8 dence or domicile in any other State; or

9 “(C) be deemed to have become a resident
10 in or a resident of any other State; and

11 “(2) the spouse of a servicemember may elect
12 to use the same residence as the servicemember re-
13 gardless of the date on which the marriage of the
14 spouse and the servicemember occurred.”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 subsection (a) shall take effect on the date that is 90 days
17 after the date of the enactment of this Act.

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