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.

IN THE HOUSE OF REPRESENTATIVES
JULY 27, 2021

Mr. CAWTTHORN (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

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.

Be it enacted by the Senate and House of Representa-
tives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Military Spouse Tax Act”.

117TH CONGRESS
1ST SESSION
H. R. 4702
SEC. 2. RESIDENCE FOR TAX PURPOSES.

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

“(3) Election.—For any taxable year of the marriage, a servicemember and the spouse of such servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, any of the following:

“(A) The residence or domicile of the servicemember.

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

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