

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-*
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**
20 **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-
25 graph (3) and inserting “State or local office—”;
26 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.

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.