

Military Spouses Residency Relief Act **Public Law 111-97**

(S. 475)

Title: To amend the Servicemembers Civil Relief Act to guarantee the equity of spouses of military personnel with regard to matters of residency, and for other purposes.

Mr. Burr of North Carolina introduced S. 475 on February 25, 2009.

Public Law 111-97 will:

1. Prohibit, for purposes of voting for a federal, state, or local office, deeming a person to have lost a residence or domicile in a state, acquired a residence or domicile in any other state, or become a resident in or of any other state solely because the person is absent from a state because the person is accompanying the person's spouse who is absent from the state in compliance with military or naval orders.
2. Prohibit a service member's spouse from either losing or acquiring a residence or domicile for purposes of taxation because of being absent or present in any U.S. tax jurisdiction solely to be with the servicemember in compliance with the service member's military orders if the residence or domicile is the same for the servicemember and the spouse.
3. Prohibit a spouse's income from being considered income earned in a tax jurisdiction if the spouse is not a resident or domiciliary of such jurisdiction when the spouse is in that jurisdiction solely to be with a servicemember serving under military orders.
4. Suspend land rights residency requirements for spouses accompanying servicemembers serving under military orders.

Effective Date: Date of enactment.

Legislative History:

May 21, 2009:	Ordered reported by the Senate Committee on Veterans' Affairs.
July 15, 2009:	Reported, S. Rept. 111-46.
Aug. 4, 2009:	Passed the Senate by Unanimous Consent.
Nov. 2, 2009:	Passed the House under suspension by voice vote.
Nov. 11, 2009:	Signed by the President. Became Public Law 111-97.