

AMENDMENT TO
RULES COMMITTEE PRINT 117-54
OFFERED BY MR. CAWTHORN OF NORTH
CAROLINA

At the end of title LI, insert the following:

1 **SEC. 51__ . SERVICEMEMBERS CIVIL RELIEF ACT: RESI-**
2 **DENCE FOR TAX PURPOSES.**

3 Section 511(a) of the Servicemembers Civil Relief Act
4 (50 U.S.C. 4001(a)) is amended by striking paragraph (2)
5 and inserting the following:

6 “(2) SPOUSES.—A spouse of a servicemember
7 shall neither lose nor acquire a residence or domicile
8 for purposes of taxation with respect to the person,
9 personal property, or income of the spouse by reason
10 of being absent or present in any tax jurisdiction of
11 the United States solely to be with the servicemem-
12 ber in compliance with the servicemember’s military
13 orders.

14 “(3) ELECTION.—For any taxable year of the
15 marriage, a servicemember and the spouse of such
16 servicemember may elect to use for purposes of tax-
17 ation, regardless of the date on which the marriage

1 of the servicemember and the spouse occurred, any
2 of the following:

3 “(A) The residence or domicile of the serv-
4 icemember.

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

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

