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## **S. 475: Military Spouses Residency Relief Act**

111<sup>th</sup> Congress  
2009-2010

### **Summaries**

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#### **Congressional Research Service Summary**

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2/25/2009--Introduced.

Military Spouses Residency Relief Act - Amends the Servicemembers Civil Relief Act to 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. Prohibits a servicemember'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 servicemember's military orders if the residence or domicile is the same for the servicemember and the spouse. Prohibits 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. Suspends land rights residency requirements for spouses accompanying servicemembers serving under military orders.

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