



## ASA DIX LEGAL BRIEF

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UNITED STATES ARMY SUPPORT ACTIVITY DIX  
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# *Military Spouses Residency Relief Act*

## *(MSRRA)*

*(Updated 20 January 2010)*

The President signed a bill Nov. 1, 2009 to help ease the strain on military families who frequently travel from state to state and country to country. The MSRRA allows military spouses to claim residency in the same state as their sponsor and retain that residency as long as the servicemember is in the military.

The Act (50 U.S.C. App. 595)

SECTION 1. SHORT TITLE. This Act may be cited as the 'Military Spouses Residency Relief Act'.

SEC. 2. GUARANTEE OF RESIDENCY FOR SPOUSES OF MILITARY PERSONNEL FOR VOTING PURPOSES.

(b) Spouses- For the purposes of voting for any Federal office (as defined in section 301 of the Federal Election Campaign Act of 1971 (2 U.S.C. 431)) or a State or local office, a person who is absent from a State because the person is accompanying the person's spouse who is absent from that same State in compliance with military or naval orders shall not, solely by reason of that absence-

(1) be deemed to have lost a residence or domicile in that State, without regard to whether or not the person intends to return to that State;

(2) be deemed to have acquired a residence or domicile in any other State; or

(3) be deemed to have become a resident in or a resident of any other State.';

(b) Clerical Amendment- The table of contents in section 1(b) of such Servicemembers Civil Relief Act (50 U.S.C. App. 501) is amended by striking the item relating to section 705 and inserting the following new item:

Sec. 705. Guarantee of residency for military personnel and spouses of military personnel.

(c) Application- Subsection (b) of section 705 of Servicemembers Civil Relief Act (50 U.S.C. App. 595), as added by subsection (a) of this section, shall apply with respect to absences from States described in such subsection (b) on or after the date of the enactment of this Act, regardless of the date of the military or naval order concerned.

SEC. 3. DETERMINATION FOR TAX PURPOSES OF RESIDENCE OF SPOUSES OF MILITARY PERSONNEL.

- (a) In General- Section 511 of the Servicemembers Civil Relief Act (50 U.S.C. App. 571) is amended-
- (1) in subsection (a)—
    - (A) by striking 'A servicemember' and inserting the following: '
      - (1) IN GENERAL- A servicemember'; and
    - (B) by adding at the end 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 if the residence or domicile, as the case may be, is the same for the servicemember and the spouse.

The new changes to the Servicemembers Civil Relief Act basically allow for the following two changes:

- (1) Protects a spouse's residency for voting purposes.
- (2) Provides protection for state tax residency. This allows a spouse to remain a resident in the state the Servicemember is a resident for filing the purpose of filing state tax returns.

This change is effective for the entire 2009 tax year and beyond.