

2 December 2009

INFORMATION PAPER

SUBJECT: Military Spouses Residency Relief Act

1. Purpose. To provide information on a new law that allows military spouses to claim the same state of domicile as their active duty spouses for a number of legal and other transactions.
2. On 11 November 2009, the President signed into law, the "Military Spouses Residency Relief Act" which protects military spouses' interests in matters relating to state and Federal taxation and voting rights. The full text of the law can be found here: <http://www.govtrack.us/congress/billtext.xpd?bill=s111-475>
3. This Act corrects a long-standing inconsistency in Federal and state laws that treats military members and their spouses differently when dealing with residency issues. Under this new law, military spouses who are away from their states of residence due to military orders, do not gain or lose residency because of the military members' service in different states.
4. This law will have a substantial impact on income and personal property tax matters for military families. Now, a military spouse may be considered as a non-resident of a state in which the military family is residing due to military orders. Thus, income earned by a military spouse in the state of temporary residence may not be subject to that state's taxation, (although it may be subject to taxation from the spouse's home state). Likewise, personal property taxes (like Virginia's tax on motor vehicles) may no longer be assessed against military spouses who are present in the state because of the member's military service.
5. This law also allows military spouses to submit absentee ballots from their home states.
6. Please visit your Fort Belvoir legal assistance office with any questions regarding these important issues.

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