

Public Law 95-67  
95th Congress

An Act

To amend title 4 of the United States Code to make it clear that Members of Congress may not, for purposes of State income tax laws, be treated as residents of any State other than the State from which they were elected.

July 19, 1977  
[H.R. 6893]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) chapter 4 of title 4 of the United States Code is amended by adding at the end thereof the following new section :

U.S. Congress.  
Members,  
residency for  
income tax  
purposes.  
4 USC 113.

“§ 113. Residence of Members of Congress for State income tax laws

“(a) No State, or political subdivision thereof, in which a Member of Congress maintains a place of abode for purposes of attending sessions of Congress may, for purposes of any income tax (as defined in section 110(c) of this title) levied by such State or political subdivision thereof—

“(1) treat such Member as a resident or domiciliary of such State or political subdivision thereof; or

“(2) treat any compensation paid by the United States to such Member as income for services performed within, or from sources within, such State or political subdivision thereof,

unless such Member represents such State or a district in such State.

“(b) For purposes of subsection (a)—

“(1) the term ‘Member of Congress’ includes the delegates from the District of Columbia, Guam, and the Virgin Islands, and the Resident Commissioner from Puerto Rico; and

“(2) the term ‘State’ includes the District of Columbia.”

(b) The table of sections for such chapter 4 is amended by adding at the end thereof the following new item :

“113. Residence of Members of Congress for State income tax laws.”

(c) The amendments made by subsections (a) and (b) shall be effective with respect to all taxable years, whether beginning before, on, or after the date of the enactment of this Act.

Definitions.

Effective date.  
4 USC 113 note.

Approved July 19, 1977.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 95-377 (Comm. on the Judiciary).  
CONGRESSIONAL RECORD, Vol. 123 (1977):

June 6, considered and passed House.

June 16, considered and passed Senate, amended.

July 12, House concurred in Senate amendment.