



## **OFFICE OF THE JUDGE ADVOCATE GENERAL** **LEGAL ASSISTANCE POLICY DIVISION**



### **Servicemember Civil Relief Act Protections (SCRA) Military Spouses**

The Servicemembers Civil Relief Act (SCRA)<sup>i</sup> provides legal protections for Servicemembers, individuals entering the military, individuals called to active duty (such as National Guard and Reservist Soldiers), deployed service members and their spouses. This handout focuses on some of the protections afforded to military spouses.

#### **Residency for Tax Purposes**

The spouse of a servicemember shall neither lose nor acquire a resident or domicile for the purpose 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 State solely to be with the servicemember in compliance with the servicemembers' military orders. For any taxable year of the marriage the spouse of a servicemember may for tax purposes elect (a) the residence or domicile of the servicemember (b) the residence or domicile of the spouse or (c) the permanent duty station of the servicemember.

#### **Guaranteed of residency for spouses of military personnel**

For the purposes of voting for any federal, state, or local office, a spouse who is absent from a their state of residence to accompany a servicemember spouse who is absent from that same state in compliance with military or naval orders shall not, solely by reason of that absence (a) be deemed to have lost a residence or domicile in that state (b) be deemed to have acquired a residence or domicile in any other state or (c) be deemed to have become a resident in or of another state.

#### **Income of a Military Spouse**

Income for services performed by the spouse of a service member shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the spouse is not a resident or domiciliary of the jurisdiction in which the income is earned because the spouse is in the jurisdiction solely to be with the servicemember service in compliance with military orders.

**Example:** Soldier is a resident/domiciliary of Texas. The spouse takes the required steps to establish and maintain residency/domicile in Texas as well. Soldier is assigned to Virginia and spouse moves to Virginia to live with the Soldier and gets a job in Virginia. The spouse can assert SCRA and Virginia cannot tax the spouse's income earned in Virginia.

### **Portability of professional licensees**

If the spouse of a servicemembers has a covered license and must relocate for the purpose of military orders to a location outside of the jurisdiction of the licensing authority, the covered licenses shall be considered valid at a similar scope of practice in the new jurisdiction. Covered license is a professional licenses or certificate that's:

- In good standing with the licensing authority that issues such professional license or certificate.
- The spouse has actively used during the two years immediately preceding the relocation for military orders.
- Is not a license to practice law.

If you wish to further discuss your situation, please schedule an appointment to speak with a legal assistance attorney.

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<sup>i</sup> SCRA - <https://www.law.cornell.edu/uscode/text/50/chapter-50>

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