

103^D CONGRESS
1ST SESSION

H. R. 411

To prohibit a State from imposing an income tax on the pension income of individuals who are not residents or domiciliaries of that State.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. STUMP introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To prohibit a State from imposing an income tax on the pension income of individuals who are not residents or domiciliaries of that State.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. LIMITATION ON STATE TAXATION OF PENSION**

4 **INCOME.**

5 (a) IN GENERAL.—Chapter 4 of title 4 of the United
6 States Code is amended by adding at the end thereof the
7 following new section:

1 **“§ 114. Limitation on State income taxation of pen-**
2 **sion income**

3 “(a) No State may impose an income tax (as defined
4 in section 110(c)) on the pension income of any individual
5 who is not a resident or domiciliary of such State.

6 “(b) For purposes of subsection (a), the term ‘State’
7 includes any political subdivision of a State, the District
8 of Columbia, and the possessions of the United States.”.

9 (b) CLERICAL AMENDMENT.—The table of sections
10 for such chapter 4 is amended by adding at the end there-
11 of the following new item:

“114. Limitation on State income taxation of pension income.”

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 1993.

○