

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> 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.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

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

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## 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.

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