

105TH CONGRESS
1ST SESSION

S. 613

To provide that Kentucky may not tax compensation paid to a resident of Tennessee for certain services performed at Fort Campbell, Kentucky.

IN THE SENATE OF THE UNITED STATES

APRIL 17, 1997

Mr. THOMPSON (for himself and Mr. FRIST) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To provide that Kentucky may not tax compensation paid to a resident of Tennessee for certain services performed at Fort Campbell, Kentucky.

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. SHORT TITLE.**

4 This Act may be cited as the “Fort Campbell Tax
5 Fairness Act of 1997”.

1 **SEC. 2. CLARIFICATION OF STATE AUTHORITY TO TAX**
2 **COMPENSATION PAID TO CERTAIN EMPLOY-**
3 **EES.**

4 (a) **IN GENERAL.**—Chapter 4 of title 4, United
5 States Code, is amended by inserting after section 111 the
6 following:

7 **“§ 111A. Treatment of certain services performed at**
8 **Fort Campbell**

9 “Pay and compensation paid by the United States for
10 personal services as an employee of the United States or
11 paid by an employer for personal services in performance
12 of a contract with the United States at Fort Campbell,
13 Kentucky, shall be subject to taxation by the State of Ken-
14 tucky or any political subdivision thereof only if the indi-
15 vidual performing such services is a resident of such State
16 or political subdivision.”

17 (b) **EFFECTIVE DATE.**—The amendment made by
18 subsection (a) shall apply to pay and compensation paid
19 after the date of enactment of this Act.

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