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D. Allan Bromley, The White House - Assistant to the President for Science and Technology

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THE WHITE HOUSE
WASHINGTON

Date: 3-4-91

TO: FRANCINE

FROM: **GREGORY S. WALDEN**
Associate Counsel to the President

- ☐ Per your request
- ☐ FYI
- ☐ For review and comment
- ☐ For appropriate action
- ☐ For approval
- ☐ For signature
- ☑ Please add to the Financial File

of D. A. BROMLEY

Document Originally Attached to Following Page

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THE WHITE HOUSE

WASHINGTON

March 4, 1991

MEMORANDUM FOR D. ALLAN BROMLEY
ASSISTANT TO THE PRESIDENT
FOR SCIENCE AND TECHNOLOGY

FROM: GSW GREGORY S. WALDEN
ASSOCIATE COUNSEL TO THE PRESIDENT

SUBJECT: State taxation of income

My research of the United States Code and informal discussions with the Chief Counsel's office of the IRS reveal no Federal or State of Maryland provision regarding the state taxation of Executive Branch officials, or even Presidential appointees. Members of Congress, however, are not subject to state taxation by a state in which they are resident for the purpose of their legislative responsibilities, 4 U.S.C. 113. There is no similar provision for Executive or Judicial officials.

By another statute, 4 U.S.C. 111, Congress has consented to state taxation of the compensation of Federal employees, so long as it does not discriminate against the employee because of the source of pay or compensation. Taxation by states depends on individual state laws, but is generally based on concepts of domicile or residence. It appears that Maryland subjects to income tax all "residents," who are defined to include persons who maintain within the state a place of abode for 6 months or more.

You may wish to confirm my understanding of Maryland law by seeking the views directly from Maryland tax authorities.