

**§5128. Dual residence; reduction of tax**

If the taxpayer is regarded as a resident of both this State and another jurisdiction for purposes of personal income taxation, the assessor shall reduce the tax on that portion of the taxpayer's income which is subjected to tax in both jurisdictions solely by virtue of dual residence, provided that the other taxing jurisdiction allows a similar reduction. The reduction shall be in an amount equal to that portion of the lower of the 2 taxes applicable to the income taxed twice which the tax imposed by this State bears to the combined taxes of the 2 jurisdictions on the income taxed twice. [PL 1979, c. 541, Pt. A, §232 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 541, §A232 (AMD).

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