

FILE

Subject

Legislation
Military Personnel

Copy to



STATE OF KANSAS

Office of the Attorney General

State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

VERN MILLER
Attorney General

July 25, 1974

Opinion No. 74-249

Mr. Robert I. Nicholson
County Attorney
Miami County Courthouse
Paola, Kansas 66071

RE: Car registration and personal property tax on
motor vehicles owned by servicemen stationed
in Kansas.

Dear Mr. Nicholson:

We have your letter in which you inquire whether servicemen stationed in Kansas are required by law to purchase Kansas automobile tags and pay personal property tax on their motor vehicles.

In a previous opinion issued by this office dated April 12, 1967 we stated:

"Motor vehicles owned by servicemen are exempted only in the situations where:
(1) the motor vehicle is owned by a serviceman who is a resident of Kansas and who makes an affidavit that said motor vehicle was not in Kansas on January 1, of the taxable year or between January 1, and July 1, of the preceeding year
(2) Where a serviceman is a non-resident of the state of Kansas but is stationed in Kansas pursuant to military orders the motor vehicle is exempted by the Soldiers, Sailors, Civil Relief Act [sic]."

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The Soldiers' and Sailors' Civil Relief Act provides in pertinent part: "no person is to lose or acquire residence by reason of military service." We interpret such to mean that a serviceman may claim his prior civilian residence as his lawful domicile if he so elects.

Finally, we concur with a 1967 opinion issued by the Property Valuation Department, a copy of which is attached, wherein it is stated: "the serviceman is entitled to register his automobile in his home state."

In light of the foregoing, it is our opinion that servicemen stationed in the state of Kansas pursuant to military orders are not required by law to register their motor vehicles, purchase tags, or pay personal property tax on motor vehicles in the state of Kansas.

Very truly yours,



VERN MILLER
Attorney General

VM:DRH:bw

Enclosures