

## Military Personal Property Exemptions:

Military personnel are *generally* not required to apply to the Kansas Board of Tax Appeals for a military exemption. Exceptions are: (1.) *Kansas residents must* apply to the Board for military exemption on any *Kansas RV titled vehicle*; (2.) The ownership of a motor vehicle leased to any military personnel, regardless of duty station or residency, should be addressed by the Board of Tax Appeals for determination of its exempt status; (3.) Whenever the county is in doubt regarding *any* exemption, the applicant *must* apply to the Board of Tax Appeals for the exemption. Documentation that demonstrates the property clearly qualifies for the exemption should be included with the application. [PVD Directive 92-025]

### Military exemption by Kansas Law:

K.S.A. 79-5107(e) provides an exemption for not more than two (2) motor vehicles when at the time of application for registration:

- The individual claims Kansas as his/her permanent resident state with the military;
- The individual's name is shown on the title as the legal owner of the vehicle(s);
- The individual is in the full-time regular military service or is a member of the national guard or reserves and meets the following criteria
  1. In the **full-time regular military service**:
    - (a) **stationed** outside of Kansas and the motor vehicles are maintained outside of the state; **or**
    - (b) **deployed** (absent from the service members' usual duty station due to military orders) regardless of where the service member is stationed and regardless of where the motor vehicles are maintained.
  2. A **member of the national guard or reserves**:
    - (a) **mobilized** (in receipt of orders to report for active duty at a date certain) regardless of where the motor vehicles are maintained; **or**
    - (b) **deployed** (absent from the service members' usual duty station due to military orders) regardless of where the motor vehicles are maintained.

K.S.A. 79-5121(e) provides a separate exemption, which *must be granted* by the Kansas Board of Tax Appeals, for RV-titled vehicles when at the time of application for registration:

- The individual claims Kansas as his/her permanent resident state with the military;
- The individual's name is shown on the title as the legal owner of the vehicle(s);
- The individual is in the full-time regular military service of the United States;
- The individual is absent from Kansas in compliance of military orders and the vehicle is maintained *outside Kansas on the date* of application for registration of the vehicle.

### Military exemption by Federal law:

The Soldiers' and Sailors' Civil Relief Act, (50 U.S.C. §574) prohibits states from taxing any personal property when at the time of application for registration *all* of the following criteria are met:

- The individual does not claim Kansas as his/her permanent resident state with the military;
- The individual's name is shown on the title as the legal owner of the vehicle(s);
- The individual is in the full-time regular military service of the United States;
- The individual is absent from his/her permanent resident state in compliance of military orders and the personal property is located outside the permanent resident state; and
- The personal property is not used in or arising from a trade or business.