

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) and the vehicle(s) ARE NOT leased vehicles;
- The individual is in the full-time, regular military service;
- The individual is a member of the Kansas 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 vehicle(s) are maintained outside of the state;
 - **B) Stationed inside of Kansas;** or
 - **C) Mobilized** (in receipt of orders to report for active duty at a certain date) regardless of where stationed or motor vehicle(s) are maintained.
 - **D) Deployed** (absent from service member's usual duty station due to military orders) regardless of where stationed or motor vehicle(s) are maintained.

 2. **A member of the Kansas National Guard or Reserves:**
 - **A) Mobilized** (in receipt of orders to report for active duty at a certain date) regardless of where stationed or motor vehicle(s) are maintained.
 - **B) Deployed** (absent from service member's usual duty station due to military orders) regardless of where stationed or motor vehicle(s) are maintained.
 - **C) A current member in good standing** of the Kansas army or air national guard or a unit of the reserve forces of the United States Military. The taxpayer must have certification from their unit commander verifying their status.

LEASED VEHICLES MUST BE IN THE MILITARY INDIVIDUAL'S NAME. VEHICLES THAT ARE LEASED IN THE COMPANY'S NAME, **DO NOT QUALIFY FOR EXEMPTION.**

RV TITLED VEHICLES: K.S.A. 79-5121{e} provides a separate exemption, 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 of America;
- 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 Service Members Civil Relief Act, (S.C.R.A. Title V 511) 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; AND
- The individual's name and or spouse's name is shown on the title of the vehicle(s) as the legal owner of the vehicle(s); AND
- The individual is in the **FULL-TIME REGULAR** military service of the United States of America; AND
- The individual is absent from his/her permanent resident state in compliance of **FULL - TIME REGULAR** 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.