

Military and Taxation

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)** 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; **2)** 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]

Note: K.S.A. 79-213(l) was amended to **no longer require** a Board of Tax Appeals order exempting RV titled recreational vehicles for military personnel qualifying for exemption per K.S.A. 79-5107(e) and K.S.A. 79-5121(e). An application for exemption should be filed with the Board of Tax Appeals if there is doubt whether the property qualifies for exemption.

See exemption qualifications listed below.

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.
- b) **Stationed inside** of Kansas; or
- c) **Mobilized** (in receipt of orders to report for active duty at a date certain) regardless of where stationed or motor vehicles are maintained
- d) **Deployed** (absent from service member's usual duty station due to military orders) regardless of where stationed or 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 motor vehicles are maintained.
- b) **Deployed** (absent from service member's usual duty station due to military orders) regardless of where motor vehicles are maintained; **or**
- c) **Who is full-time active** guard and reservist member (Active Guard Reserve) of the

Kansas Army, Air National Guard, or Kansas unit of the reserve forces of the United States under authority of title 10 or title 32 of the U.S. code, and is stationed or assigned in Kansas.

Leased vehicles must be in the military member'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.
- 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* the following criteria are met:

- The individual *does not* claim Kansas as his/her permanent resident state with the military.
- The individual's name and or spouse'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.

You will need to fill out a [military affidavit \(pdf\)](#) at the time of reporting your personal property. It is also asked that you provide a copy of your LES for proof of Home of Record. Please contact the Appraiser's Office with any questions at 913-573-8400.