PERSONAL PROPERTY:
TAXES:
MILITARY PERSONNEL:

A Serviceman, resident of Missouri, although he may be outside the state on military orders is liable for taxes on tangible personal property located in Missouri on January 1st of taxable year.

OPINION NO. 318

June 28, 1966

FILED
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Honorable Roy L. Carver, Director
Division of Veterans Affairs
State Office Building
P.O. Box 147
Jefferson City, Missouri

Dear Mr. Carver:

This opinion is in response to your inquiry whether a serviceman in the Armed Forces, whose legal domicile is in Missouri, but who is presently stationed outside the State pursuant to military orders, would be liable for personal property taxes in this State.

In a conversation with a member of this office, you stated we are to assume that such tangible personal property was physically located in Missouri on January 1, of the tax year in question.

Section 137.075, RSMo 1959 provides in part "that every person owning or holding *** tangible personal property on the first day of January *** shall be liable for taxes thereon during the calendar year."

We have carefully considered Section 574 of Public Law 87-771, 76 Stat. 768, 50 USCA 574, as amended, (commonly called the Soldiers and Sailors Relief Act) and other allied sections found in Article V of the above cited law. We find no provisions contained therein that exempts a serviceman of his obligation as a citizen to pay his taxes, if any, to the state of his residence. Such was not intended. The United States Court of Appeals, 4th Circuit in the case of United States vs. Arlington County, 326 Fed. 2d 929, 933, had this to say:

> "[3,4] To put the matter in another way, the Act does not say that the serviceman shall

> not be deemed to have acquired a domicile in the host state because he was there by virtue of military orders--it says he shall not be deemed to have lost his domicile in his 'home' state, and the Act further states that the same condition shall exist with respect to his personalty. Thus we think the Act makes it clear that the Congress intended to exempt the serviceman from taxation on his personal property except by his 'home' state.* * *"

See also California vs. Buzard, 86 S.C. 478, 382 U.S. 386, 15 L. Ed. 2d 436, 442.

On the facts you have submitted, Missouri is claimed by the serviceman as his "home" state. We believe therefore that such serviceman is responsible for payment of those taxes levied on his tangible personal property physically located in Missouri on January 1, of the taxable year when imposed by the appropriate taxing authority.

CONCLUSION

It is our opinion that a serviceman resident of Missouri, although he may be outside of the state on military orders, is responsible to the appropriate taxing entities for any taxes levied on his tangible personal property which was located in Missouri on January 1, of the taxable year.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Richard C. Ashby.

Yours very truly,

NORMAN H. ANDERSON
Attorney General