

## **Information Relating to Motor Vehicle Exemptions for Military Personnel**

**The Military Spouses Residency Relief Act (MSRRA) amends the Service members Civil Relief Act (SCRA) to include spouses and whatever tax relief afforded the Service Member is now also afforded to the spouse starting with the 2009 tax year and going forward.**

The Federal Act which President Bush overhauled, renamed, and signed on Dec 13, 2003 in part **allows members of the military exempt status from personal property taxes in any state that they are living in "solely by reason or compliance with military or naval orders"** [among many other benefits]. Due to the increase in active duty & reserve military, questions started to come up regarding the status of the spouses of these military. In November, 2009, President Obama signed the "Military Spouses Residency Relief Act", which basically extended the exemption from personal property taxes to military spouses who are with their husbands [or wives] **in a state other than their home state**. The benefits affected income taxes liability and voting privileges also.

### **Summary:**

(1) Any military person living in CT because of military orders --and their spouse -- are exempt from ALL motor vehicle taxes, **AS LONG AS THEY ARE RESIDENTS OF ANOTHER STATE.**

(2) Any CONNECTICUT RESIDENT [and/or spouse if the military person does not have property, or enough value of property in their own name] who is serving in the military **IN CONNECTICUT OR ANOTHER STATE** is eligible for an exemption under 12-81(19), **as well as one motor vehicle [registered in CT] completely exempt.**

(3) Any CT resident who registers a vehicle out of state and is stationed out of state by virtue of military orders is eligible to be exempt for any/all vehicles he/she and his/her spouse may have registered in that other state through the Federal Act -- we wouldn't have any jurisdiction over this scenario.