

CALIFORNIA FRANCHISE TAX BOARD

Legal Ruling No. 054

June 27, 1958

RESIDENCE: EFFECT OF MILITARY PERSONNEL REGISTERING TO VOTE

Syllabus:

Military personnel, formerly non-residents of this state, assigned to military duty here do not, by merely registering to vote in California, become residents of California within the meaning of the Personal Income Tax Law.

Advice is requested as to whether military personnel who were formerly nonresidents and who are assigned to duty in this state will, by registering to vote in California, subject themselves to the provisions of the Personal Income Tax Law as residents.

Under Personal Income Tax Regulation 17101(k) individuals are taxed on their entire net income only if they are residents of California. Whether they are residents within the meaning of the Personal Income Tax Law is determined under the rules provided in Regulation 17013-15(a) to 17019.5, inclusive. Specific provisions as to the status of military personnel are contained in Regulation 17013-15(h) which follows, generally, the provisions of the Soldier's and Sailor's Civil Relief Act (Sec. 514; 50 App. USCA, Sec. 574). It is there provided that military personnel, formerly nonresidents of California, assigned to duty in this state shall not be deemed to become residents nor shall their compensation be considered as income from California sources. Under Regulation 17013-15(f) pertaining to proof of nonresidence it is seen that the place of voting, in itself, is not a determining factor in the establishment of residence for income tax purposes. Therefore, military personnel who were formerly nonresidents and who are assigned to duty here do not, by merely registering to vote in California, subject themselves to state income tax as residents.