Kansas Administrative Regulations

Kansas Department of Revenue

Article 12.—Income Tax

92-12-6. Resident status of certain individuals.

A person who is a resident of this state, does not terminate residency upon entering the armed services or peace corps of the United States. A member of the armed services domiciled in Kansas at the time he entered such service generally retains his status as a domiciliary of Kansas throughout his stay in the service, regardless of where he may be assigned to duty or how long.

For purposes of this act a person shall not be deemed to be a resident of Kansas, nor will he lose his status as a resident of the state in which he formerly resided, solely because of a transfer into this state under military orders. Such person may, however, become a resident of Kansas for purposes of this act by the performance of certain overt acts which would constitute a termination of his residence in such former state and the establishment of a residence in Kansas.

A resident of Kansas establishing temporary quarters in another state or foreign country remains a resident of Kansas.

A nonresident individual means an individual other than a resident individual.

(Authorized by K.S.A. 79-3236, K.S.A. 1967 Supp. 79-32,109; effective Jan. 1, 1968.)