

ASSESSMENT OF PERSONAL PROPERTY

TYPE OF OWNER	LOCATION OF PROPERTY	WHERE THE PROPERTY IS TAXED	LEGAL AUTHORITY
Natural Person Who Is Missouri Resident	In Missouri	County of Residence Except Items Specified in 137.090	137.075, RSMo 137.090, RSMo
Natural Person Who Is Missouri Resident (See Military Exception Below)	Outside Missouri	Not Taxable in Missouri	Case Law
Natural Person Who Is <u>NOT</u> Missouri Resident (See Military Exception Below)	In Missouri	County Where Property Is Located	Case Law
Corporation	In Missouri	County Where Property Is Located	137.095, RSMo
Military Person and/or Spouse Who Is <u>NOT</u> Missouri Resident*	In Missouri	Nontaxable in Missouri--Except Business Personal Property	Federal Law 50 USC 571
Military Person and/or Spouse Who Is Missouri Resident*	In or Outside Missouri	In Missouri County Where They Entered The Service	Federal Law 50 USC 571

*Military Spouses Residency Relief Act – Spouse shall neither lose nor acquire a residency for tax purposes by reason of being absent or present in any taxing jurisdiction solely to be with the service member in compliance with military orders if the residence is the same for the service member & spouse Federal Law 50 USC 571, section 511 (Amended November 2009)

The change in the federal law now requires a vehicle (or, other personal property) not to be taxed in Missouri if it is owned by the spouse of a service member whose home of record is not Missouri, and whose residence is the same as the service member's, even if the property is owned individually by the spouse. Conversely, personal property is taxable in Missouri if it is owned by the spouse of that service member stationed outside the state of Missouri but whose home of record is Missouri, even if the property is located outside Missouri, provided the residence of the spouse is the same as the service member's.