



LEGAL BRIEF

MILITARY SPOUSES RESIDENCY RELIEF ACT

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This guide explains the rights and protections available to military spouses regarding state residency, voting, and taxes. These rules are designed to ease the complexities that come with frequent relocations due to military orders.

I. Military Spouses Residency Relief Act (MSRRA)

The MSRRA is a federal law that allows military spouses to maintain a consistent state of legal residence (domicile) for tax and voting purposes, even when they move to a new state under a service member's orders. This means you are not automatically forced to adopt the residency of the state where you are currently stationed. The core protections fall into two main categories: State Income Tax and Voting Rights.

II. Your Residency Options: The Power of Choice

Recent updates to the law, including the Veterans Benefits and Transition Act of 2018 and the Veterans Auto and Education Improvement Act of 2023, have given military spouses significant flexibility. For any tax year, a military spouse can now *elect* to use one of the following for their state of legal residence for tax purposes:

Residency Option	Description
The Service Member's Domicile	You can choose to adopt your spouse's state of legal residence, even if you have never lived there.
Your Own Domicile	You can keep your own, separate state of legal residence that you established before the move.
The Service Member's Duty Station	You can choose to become a resident of the state where you are currently living due to military orders.

To qualify for these protections, you must meet these conditions:

- You are legally married to the service member.
- The service member is present in the new state in compliance with military orders.
- You are in that state *solely* to be with the service member.

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III. How Your Residency Choice Affects Your Taxes

The MSRRA's biggest impact is on state income taxes.

- Exemption from Local Taxes: If you choose to keep your domicile in your home state (or adopt your spouse's), your wages earned in the state of your duty station are not subject to that state's income tax.
- Taxes in Your Domicile State: Your income will be subject to the tax laws of the state you declare as your domicile.

If your chosen domicile is a state with no income tax (like Florida, Texas, or Nevada), you may owe no state income tax on your wages.

- Other Income: Income from other sources, like a rental property, is typically taxed in the state where that property is located, regardless of your MSRRA status.

IV. Establishing and Proving Your Domicile

"Domicile" is your true, fixed, and permanent home—the place you intend to return to when you are away. It is more than just where you currently live. To establish and maintain a domicile, you should keep significant connections to that state.

Consider these factors to show your intent:

- Where are you registered to vote?
- Where do you hold a driver's license?
- Where are your vehicles registered?
- Where do you own property?
- Where do you pay state taxes?
- What state is listed on legal documents like your will?

If the majority of your answers point to a single state, that is likely your legal domicile. For more information, see "Calling Nevada Home" Legal Brief.

- Example 1 (Adopting Spouse's Domicile):
Captain Smith's domicile is Texas (no income tax). He marries Mary, whose domicile is California (has income tax). Captain Smith receives orders to Nevada. Under the new law, Mary can *elect* to use her husband's Texas domicile for tax purposes. Even if she works in Nevada, her income is not taxed by Nevada and is subject to Texas's (zero) income tax. This was not allowed under the old law.
- Example 2 (Establishing New Domicile):
The Smiths move to Nevada. Mary decides to make Nevada her new home. She gets a Nevada driver's license, registers to vote in Nevada, and registers her car there. She has effectively *chosen* to relinquish her previous domicile and adopt Nevada as her new one. Her income is now subject to Nevada's laws.
- Example 3 (Retaining Domicile):
After three years, Major Smith gets orders to Arizona. The Smiths decide to keep their Nevada

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residency. They maintain their Nevada driver's licenses, voter registrations, and bank accounts. Mary has chosen to retain Nevada as her domicile. If she works in Arizona, her wages will not be taxed by Arizona. Since Nevada has no state income tax, she will not owe state income tax there either.

V. How Your Residency Choice Affects Your Vote

The MSRRA ensures your right to vote is not disrupted by a PCS move. By retaining your domicile, you remain a voter in that state.

Key Voting Rights & Procedures:

- **Vote in Your Domicile State:** You can continue to vote in federal, state, and local elections held in your state of legal residence (domicile). You are considered an absentee voter.
- **Absentee Voting is Key:** The Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) is the federal law that makes this possible. It allows you and your service member to register to vote and request absentee ballots while living away from your voting residence.
- **The FPCA Form:** To exercise this right, you should complete a Federal Post Card Application (FPCA). This single form acts as both a voter registration and an absentee ballot request. It is recommended you submit a new FPCA every January and each time you move.
- **Where You Cannot Vote:** If you choose to retain your domicile in your home state, you are not eligible to vote in the state where you are physically located for the PCS. Registering to vote in the new state is a powerful declaration of intent to change your domicile, which will make you subject to that new state's tax laws.

Action	Consequence
Register to vote in your new duty station state.	You are declaring your intent to make that state your new domicile. You will likely lose MSRRA tax protections.
Use an FPCA to vote absentee in your old domicile state.	You are affirming your connection to your chosen domicile and retaining your MSRRA protections.

VI. What about the State I am PCS-ing to?

If you have a question about your specific situation or a state that you are considering a PCS, please contact the number at the top of this page to arrange for legal assistance.

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