




STATE OF TENNESSEE
DEPARTMENT OF SAFETY
TITLE & REGISTRATION DIVISION
44 VANTAGE WAY
SUITE 160
NASHVILLE, TN 37243-8050

MEMORANDUM

To: County Clerks

From:  Martha Irwin, Director
Title and Registration Division

Date: February 7, 2000

Subject: Title and Registration of Vehicles for Military Personnel

TCA 55-4-120 provides that personnel of the army, navy, marine corps, or air force stationed in Tennessee are not required to re-register their vehicle in Tennessee if properly registered in the military owner's state of domicile.

If we register vehicles for military, they must have a LES (Leave and Earning Statement) from the military showing that Tennessee is their home of record or state of domicile. Tennessee reciprocates with other jurisdictions by accepting vehicle registration for military personnel. Since Title and Registration is using this document only for confirming the state of domicile, other information should be blocked before presented to county clerk or Title and Registration.

Therefore, military personnel have the option of keeping the registration in their home of record or in the jurisdiction to which they are currently assigned: A military person is not entitled to keep registration in Tennessee if they are not stationed at a military base in Tennessee or if Tennessee is not their home of record.

In summary, military personnel must submit a copy of their LES to title and register vehicles in Tennessee, which must confirm their home of record as Tennessee or their current station assignment is Tennessee. Military personnel may register through the county clerk of their residence, or home of record. The military person must be an owner of the vehicle to register directly through the Title and Registration Division.

As you know, a sales tax exemption in TCA 67-6-303 applies to the sale of a motor vehicle for military personnel when these requirements are met:

- 1) The military personnel must be stationed at Ft. Campbell, Millington, or an Air Force Base engineering development center located entirely in Tennessee.
- 2) The vehicle must be purchased in Tennessee by the military person.

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The dealer must obtain a copy of the military person's official orders proving their stationing location to qualify for the exemption. If the transaction does not involve a dealer, the military person must provide the official orders and proof the vehicle was purchased in Tennessee to the county clerk's office at the time of title application. Military personnel stationed at other duty stations in Tennessee or who import motor vehicles into Tennessee are subject to the sales or use tax regardless of their stationing status.

MI/sw

Enclosure