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The SCRA and Vehicle Registration

By Captain Samuel F. Wright, JAGC, USN (Ret.)²

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Q: I was born and raised in Boston and graduated from high school there in 2003. I enlisted in the Army and reported to boot camp shortly after graduation day. I served on active duty for four years, including a year in Iraq. After I left active duty in 2007, I affiliated with the Army Reserve as a traditional reservist.

After I left active duty, I moved to Dallas, where I found a civilian job. In 2014, I returned to active duty, this time in the Active Guard and Reserve (AGR) program.³ I served on active duty in Houston for three years, as an Army Reserve recruiter. In January 2017, the Army transferred me

¹I invite the reader's attention to www.roa.org/lawcenter. You will find more than 2000 "Law Review" articles about the Uniformed Services Employment and Reemployment Rights Act (USERRA), the Servicemembers Civil Relief Act (SCRA), the Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA), the Uniformed Services Former Spouse Protection Act (USFSPA), and other laws that are especially pertinent to those who serve our country in uniform. You will also find a detailed Subject Index, to facilitate finding articles about very specific topics. The Reserve Officers Association, now doing business as the Reserve Organization of America (ROA), initiated this column in 1997. I am the author of more than 1800 of the articles.

²BA 1973 Northwestern University, JD (law degree) 1976 University of Houston, LLM (advanced law degree) 1980 Georgetown University. I served in the Navy and Navy Reserve as a Judge Advocate General's Corps officer and retired in 2007. I am a life member of ROA. For 43 years, I have worked with volunteers around the country to reform absentee voting laws and procedures to facilitate the enfranchisement of the brave young men and women who serve our country in uniform. I have also dealt with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and the Veterans' Reemployment Rights Act (VRRA—the 1940 version of the federal reemployment statute) for 36 years. I developed the interest and expertise in this law during the decade (1982-92) that I worked for the United States Department of Labor (DOL) as an attorney. Together with one other DOL attorney (Susan M. Webman), I largely drafted the proposed VRRA rewrite that President George H.W. Bush presented to Congress, as his proposal, in February 1991. On 10/13/1994, President Bill Clinton signed into law USERRA, Public Law 103-353, 108 Stat. 3162. The version of USERRA that President Clinton signed in 1994 was 85% the same as the Webman-Wright draft. USERRA is codified in title 38 of the United States Code at sections 4301 through 4335 (38 U.S.C. 4301-35). I have also dealt with the VRRA and USERRA as a judge advocate in the Navy and Navy Reserve, as an attorney for the Department of Defense (DOD) organization called Employer Support of the Guard and Reserve (ESGR), as an attorney for the United States Office of Special Counsel (OSC), as an attorney in private practice, and as the Director of the Service Members Law Center (SMLC), as a full-time employee of ROA, for six years (2009-15). Please see Law Review 15052 (June 2015), concerning the accomplishments of the SMLC. My paid employment with ROA ended 5/31/2015, but I have continued the work of the SMLC as a volunteer. You can reach me by e-mail at SWright@roa.org.

³In a Reserve Component, the great majority of the personnel (perhaps 95%) are part-timers, but the Component also needs a cadre (perhaps 5%) of full-timers to perform functions like recruiting, organizing and preparing training of the part-timers, maintaining the aircraft and other equipment, etc. The AGR program is one way for the Component to maintain a necessary cadre of full-timers.

to Los Angeles, California, where I am also serving as a recruiter. I have rented an apartment in Los Angeles, near the recruiting station where I am assigned. My parents still live in Boston, in the house where I was born and raised. I visit there occasionally and still receive some mail at that address.

I have read several of your “Law Review” articles about the concept of domicile, and how it affects the active duty service member’s eligibility to vote in a place and his or her liability to pay state income tax and personal property tax (like on a vehicle) in that place. I am trying to figure out where I am domiciled. I have never voted, but I want to do so now.

When I was on active duty the first time, from 2003 to 2007, I believe that I was domiciled in Boston, at the home of my parents. I paid Massachusetts state income tax, through withholding from my Army salary, during that four-year active duty period.

When I returned to active duty in 2014, did my domicile revert to my parents’ home in Boston? Or is my domicile the apartment in Dallas where I was living just before I returned to active duty and moved to Houston? Or is my domicile the apartment in Houston where I lived from 2014 to 2017? Now that I have been transferred to Los Angeles, what effect did that have on my domicile?

Answer, bottom line up front:

When you returned to active duty in 2014, your domicile was the place where you were living and were domiciled as a civilian, immediately before you returned to active duty. You keep that Dallas domicile until you leave active duty or until you knowingly establish a new domicile in some other place, whichever comes first.

If you choose to vote in an election while you are on active duty, it should be by absentee ballot in Dallas County, Texas. You should use the Dallas apartment address as your “permanent home address” on the absentee ballot application that you submit. It does not matter that you no longer lease that apartment and that you cannot receive mail at that address.

While you are on active duty you are maintaining the Dallas domicile, and thus your Texas domicile, and if you own a vehicle you should maintain the registration in Texas, with Texas license tags, even if the Army stations you in another state. A federal law called the Servicemembers Civil Relief Act (SCRA) gives you the right to maintain your domicile at the place where you lived and were domiciled immediately before you returned to active duty. The SCRA also protects you from having to pay state income tax or personal property tax to the state or local government of a place where you have a physical residence (where you sleep) but are not domiciled.

The SCRA, as a federal statute, prevails over any conflicting state statute or even a state constitution, under the “Supremacy Clause” of the Constitution.⁴

⁴U.S. CONST., art. VI, cl. 2

You will probably want to maintain your domicile in Texas because Texas is one of just nine states that have no state income tax. The other eight states are Alaska, Florida, Nevada, South Dakota, Washington, and Wyoming, New Hampshire and Tennessee.

Explanation:

Every human being, including every service member, has one and only one domicile (legal residence). Under a federal law called the Servicemembers Civil Relief Act (SCRA),⁵ an *active duty* service member⁶ is treated differently from civilians in the determination of the individual's domicile and in the liability to pay state income tax and personal property tax to the state and local tax authorities of the place where the service member has a physical residence (the place where he or she usually sleeps) if that place is not the service member's domicile.

For a civilian (a person not presently on active duty in one of the uniformed services),⁷ the person's domicile is the place where he or she usually sleeps, unless it is for a temporary purpose, measured in weeks or months and with a definite intent to return to the place of domicile.⁸ For example, Mary Adams, a civilian, quits her job in Boston and takes a new job in Los Angeles. She vacates her Boston apartment and rents a new apartment in Los Angeles. On day one in the Los Angeles apartment, she becomes a domiciliary of California and ceases to be a domiciliary of Massachusetts. She must begin paying California state income tax on that first day, and her obligation to pay Massachusetts state income tax ends on the first day in the California apartment.⁹

If Mary has brought her vehicle with her to California she must register the vehicle in California and get California license tags and a California driver's license. On that first day in California, she loses the right to vote in Massachusetts, and she is eligible to register and then vote in California. By moving to California, Mary has become a Californian by operation of law, without regard to her preference.

Every human being has one and only one domicile. Daddy Warbucks can afford to purchase and furnish 365 houses and to spend one night of the year in each house. Nonetheless, he has only one domicile and he is only entitled to one vote.

⁵The SCRA is codified in Title 50 of the United States Code at sections 3901 through 4043 (50 U.S.C. §§ 3901-4043). Congress enacted the SCRA in 2003 as a long-overdue rewrite of the Soldiers' and Sailors' Civil Relief Act (SSCRA), which was originally enacted in 1917 when our country entered World War I.

⁶50 U.S.C. § 3911(2)(A)(i).

⁷The uniformed services are the Army, Navy, Marine Corps, Air Force, and Coast Guard, as well as the commissioned corps of the Public Health Service and the commissioned corps of the national Oceanic and Atmospheric Administration. 10 U.S.C. § 101(a)(5); 50 U.S.C. § 3911(2)(A).

⁸ For example, Bob Jones, a civilian, lives in Boston and works for a major corporation. Bob's employer sends him from its headquarters in Boston to its branch office in Los Angeles for a three-month assignment. Bob fully intends to return to his home in Boston at the end of the assignment. Under these circumstances, Bob does not lose his domicile in Boston and gain a domicile in Los Angeles.

⁹ Unless she moves on the first day of January, she will need to pay partial-year income tax to Massachusetts and partial-year income tax to California for the year of the move.

Under the SCRA, *active duty* service members are exempted from the rule that moving to a new state necessarily means becoming a domiciliary of that state and losing one's domicile in the former state.¹⁰ If soldier Alexander Adams is transferred by the Army from State A to State B, he does not automatically lose his domicile in State A or become a domiciliary of State B. Of course, Alexander will need to make living arrangements in State B, within a reasonable commuting distance of his new military assignment there. Making such living arrangements in State B, while on active duty, does not make him a domiciliary of State B. If Alexander has a physical residence in State B but is not domiciled there, State B is precluded by federal law (the SCRA) from taxing Alexander's military income or his personal (moveable) property.

The idea is that active duty service members must be protected from double taxation—by the “home” state and the state where the service member is currently stationed. Moreover, unlike civilians, active duty service members do not choose where to live. When the Army transfers Alexander from State A to State B, he has a legal obligation to report to his new duty station as ordered. If he fails to go to his new appointed place of duty, he is guilty of the military criminal offense called “unauthorized absence.”

The SCRA provides:

§ 4001. Residence for tax purposes

- (a) Residence or domicile.
 - (1) In general. *A servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the servicemember by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.*
 - (2) Spouses. A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders if the residence or domicile, as the case may be, is the same for the servicemember and the spouse.
- (b) Military service compensation. *Compensation of a servicemember for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the servicemember is not a resident or domiciliary of the jurisdiction in which the servicemember is serving in compliance with military orders.*
- (c) Income of a military spouse. Income for services performed by the spouse of a servicemember shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the spouse is not a resident or domiciliary of the jurisdiction in which the income is earned because the spouse is in the jurisdiction solely to be with the servicemember serving in compliance with military orders.

¹⁰Under the SCRA, a reservist or national Guard member is not considered a “servicemember except when he or she is on active duty.

- (d) Personal property.
 - (1) Relief from personal property taxes. *The personal property of a servicemember or the spouse of a servicemember shall not be deemed to be located or present in, or to have a situs for taxation in, the tax jurisdiction in which the servicemember is serving in compliance with military orders.*
 - (2) Exception for property within member's domicile or residence. This subsection applies to personal property or its use within any tax jurisdiction other than the servicemember's or the spouse's domicile or residence.
 - (3) Exception for property used in trade or business. This section does not prevent taxation by a tax jurisdiction with respect to personal property used in or arising from a trade or business, if it has jurisdiction.
 - (4) Relationship to law of state of domicile. Eligibility for relief from personal property taxes under this subsection is not contingent on whether or not such taxes are paid to the State of domicile.
- (e) Increase of tax liability. A tax jurisdiction may not use the military compensation of a nonresident servicemember to increase the tax liability imposed on other income earned by the nonresident servicemember or spouse subject to tax by the jurisdiction.
- (f) Federal Indian reservations. An Indian servicemember whose legal residence or domicile is a Federal Indian reservation shall be taxed by the laws applicable to Federal Indian reservations and not the State where the reservation is located.
- (g) Definitions. For purposes of this section:
 - (1) Personal property. The term "personal property" means intangible and tangible property (including motor vehicles).
 - (2) Taxation. The term "taxation" includes licenses, fees, or excises imposed with respect to motor vehicles and their use, if the license, fee, or excise is paid by the servicemember in the servicemember's State of domicile or residence.
 - (3) Tax jurisdiction. The term "tax jurisdiction" means a State or a political subdivision of a State.¹¹

Brenda Barnes, a civilian, works for a major corporation with operations in many states. Her employer transfers her from State A to State B, and she buys a house or rents an apartment in State B to go to her new job assignment. Brenda is not protected by the SCRA. She loses her domicile in State A and becomes a domiciliary of State B as soon as she moves into the new apartment in State B. Brenda must register to vote in State B, if she wants to vote, and she is no longer eligible to vote in State A. Brenda must pay state income tax and personal property tax to State B after she moves into the state.

¹¹50 U.S.C. § 4001 (emphasis supplied).

Why is Alexander treated better than Brenda? The difference is that if Brenda does not want to move she can quit her job. Alexander cannot quit the Army, at least not until the end of his enlistment or the period of active service to which he obligated himself.

Now, let us apply these principles to your situation. When the Army transferred you from Houston to Los Angeles, you of course needed to make living arrangements in the Los Angeles area, near your new duty station, and you needed to take your vehicle with you to California. But you are not a Californian. You are still a Texan. You are eligible to vote in Texas, not in California. Under these circumstances, California is precluded by federal law from taxing your military income, and California cannot require you to register your vehicle in California, to pay California personal property tax on the vehicle, or to get a California driver's license.

Q: Is it possible for me to become a California domiciliary while stationed in California?

A: Yes. An active duty service member can change his or her domicile while on active duty, but the domicile does not change automatically. To change one's domicile while on active duty, one must *simultaneously* have a physical presence in the state to which one wishes to change and the *intent* to make that place home. Neither intent alone nor physical presence or absence alone is sufficient to make the active duty service member a domiciliary of the new state or to cause him or her to lose the domicile in the former state.

If you have been transferred to California on Permanent Change of Station (PCS) orders, for a significant period (like two years or more), you can become a Californian while physically present in the state by establishing the intent to become a Californian. One good way to show your intent to become a Californian is by registering to vote and voting in California while serving there in the Army.

Q: Voting in person on Election Day is much more convenient than voting by absentee ballot. Is it possible for me to register to vote and vote in California but maintain my domicile in Texas for state income tax purposes?

A: No. You cannot have it both ways. You have one and only one domicile, for all legal purposes. You cannot simultaneously be a Californian for voting purposes and a Texan for state income tax purposes. If you register to vote or vote in California, you thereby become a Californian for all legal purposes, and you will then be required to pay California state income tax and personal property tax and you will have other legal obligations as a Californian (jury service, etc.). Maryland's high court has held: "Evidence that a person registered or voted is admissible and ordinarily persuasive when the question of domicile is at issue."¹²

You probably do not want to give up your Texas domicile and become a California domiciliary, because California has a state income tax and Texas does not, but there may be other considerations. Perhaps you plan to leave active duty in California and then go to college at a

¹²*Comptroller of the Treasury v. Lenderking*, 303 A.2d 402, 405 (Md. 1973). See also *Sunglove v. Okla. Tax Comm'n*, 605 P.2d 1315 (Okla. 1979). For other articles about the relationship between voting and state income tax liability for active duty service members, please see Law Review 17008 (Feb. 2017) and law Review 16076 (Aug. 2016).

California state university, and you want to pay the in-state tuition rate, not the much higher rate charged to out-of-state students. You need to figure out where you are domiciled and where you want to be domiciled, while you can change your domicile. I suggest that you make an appointment and discuss this matter in detail with a military legal assistance *attorney*.

Go to <https://legalassistance.law.af.mil/> and plug in your zip code, and this site will show you nearby military legal assistance offices, with addresses and telephone numbers. You need to call and make an appointment, and then show up in person, because military legal assistance attorneys will not give legal advice by telephone.

You need to discuss this matter (your domicile) in detail with a military legal assistance *attorney*—*do not rely on “bum scoop” from “sea lawyers” among your colleagues*. You need to determine what state is your domicile, and then you need to maintain all your *incidents of domicile* in that state. Your incidents of domicile include where you vote, where you file or pay state income tax, where you have a driver’s license, where your vehicle is registered, etc.

If you maintain incidents of domicile in two or more states, you give two or more states the opportunity to come after you for state income tax and personal property tax. You need to maintain all your incidents of domicile in the one state that is your domicile.

Q: In late 2016, about two months before I was transferred from Houston to Los Angeles, I bought a new car in Houston. I registered the car in Texas and obtained Texas license tags. When I was transferred to Los Angeles, I drove the car to my new duty station, and I need the car in Los Angeles for commuting and other transportation purposes.

Soon after I arrived in Los Angeles, I visited the local office of the California Department of Motor Vehicles (DMV) and spoke at length to a clerk. She told me that California law requires me to register my vehicle and to display California license tags and that if I fail to do that I will be ticketed and will have to pay substantial fines and my vehicle could be booted or towed. I told the clerk that I am on active duty in the Army and that these California laws do not apply to me. She denied that my active military service exempts me from the obligation to register the vehicle in California and display California license tags. She referred me to her supervisor, who said the same thing. What gives?

A: Clerks and supervisors in the California DMV are not judges or lawyers. They probably don’t know about or understand federal laws like the SCRA, nor do they understand and accept that under the Supremacy Clause of the United States Constitution a federal law trumps a conflicting state law. Moreover, these clerks and supervisors work for the State of California, and their job is to collect money for the state. Even if they understand the law, they have no legal obligation to explain it correctly to you. *There is just no point in your getting into an argument with those folks about your rights under federal law.*

I suggest that you keep your vehicle registered in Texas and keep the Texas license tags. If you get a ticket, contact a military legal assistance attorney and schedule an appointment. Take the ticket with you to the appointment. The military legal assistance attorney will explain to state authorities

that federal law exempts you from these California laws and will get the ticket dismissed. If that does not work, the military legal assistance attorney will refer the matter to the United States Department of Justice (DOJ).

I invite your attention to *Dameron v. Brodhead*.¹³ Dameron was an active duty Air Force officer and was stationed at Lowry Field near Denver. He lived in an apartment in Denver, near his duty station, but he was not domiciled there. He was domiciled in Louisiana, the state where he was born and raised and the place where he lived before he entered active duty.

The City of Denver sought to impose its personal property tax on Dameron's personal property (furniture and household goods located in the Denver apartment). Dameron argued that imposing that personal property tax on his furniture and household goods violated the Soldiers' and Sailors' Civil Relief Act (SSCRA).¹⁴ Dameron was represented by DOJ in this lawsuit, all the way from the state trial court to the United States Supreme Court.

The state trial court agreed with DOJ's argument, on behalf of Dameron, that the SSCRA precluded Denver from taxing Dameron's personal property. Brodhead (the local tax collector) appealed to the Colorado Supreme Court, which reversed the trial court and held that Denver could impose the tax. DOJ applied to the United States Supreme Court for *certiorari* (discretionary review). The Supreme Court granted *certiorari*. After briefs and oral argument, the Supreme Court unanimously reversed the judgment of the Supreme Court of Colorado.

Colorado pointed out that Dameron was not required to pay personal property tax to Louisiana (his home state) on his furniture and household goods in the Denver apartment, because Louisiana did not have a tax on personal property. Colorado argued that in these circumstances the SSCRA did not forbid Colorado from taxing the personal property. The Supreme Court firmly rejected that argument.¹⁵

Colorado also argued that the SSCRA was unconstitutional insofar as it forbade the sovereign state of Colorado to tax Dameron's personal property. The Supreme Court firmly rejected that argument as well:

The constitutionality of federal legislation exempting servicemen from the substantial burdens of seriate taxation by the states in which they may be required to be present by virtue of their service cannot be doubted. Generally similar relief has often been accorded other types of federal operations or functions. And we [the Supreme Court] have upheld the validity of such enactments, even when they reach beyond the activities of federal agencies and corporations to private parties who have seen fit to contract to carry on the

¹³354 U.S. 322 (1953). This is a 1953 decision of the United States Supreme Court. The citation means that you can find this decision in Volume 345 of the *United States Reports*, starting on page 322. I discuss this case in detail in Law Review 090017 (April 2009).

¹⁴In 2003, Congress enacted the SCRA as the long-overdue rewrite of the SSCRA, which was originally enacted in 1917. This particular SSCRA provision was not significantly changed.

¹⁵The SCRA (the 2003 law) makes this point explicitly: "Eligibility for relief from personal property taxes under this subsection is not contingent on whether or not such taxes are paid to the State of domicile." 50 U.S.C. § 4001(d)(4).

functions of the Federal Government. *Carson v. Roane-Anderson Co.*, 342 U.S. 232, and cases cited; *cf. James v. Dravo Contracting Co.*, 302 U.S. 134, 160-161.

We do not see any distinction between those cases and this. Surely, respondent [Brodhed, representing the State of Colorado and the City of Denver] may not rely on the fact that petitioner here [Dameron] is not a business contractor. He is not the less engaged in a function of the Federal Government because his relationship is not entirely economic. We have, in fact, generally recognized the especial burdens of required service with the armed forces in discussing the compensating benefits that Congress provides. *Le Maistre v. Leffers*, 333 U.S. 1; *Boone v. Lightner*, 319 U.S. 561. *Cf. Board of Commissioners v. Seber*, 318 U.S. 705.

Petitioner's duties are directly related to an activity which the Constitution delegated to the National Government, "to declare War," U.S. Constitution, Article I, Section 8, Clause 11, and "to raise and support Armies." *Ibid*, Clause 12. Since this is so, congressional exercise of a "necessary and proper" supplementary power such as this statute must be upheld. *Pittman v. Home Owners Corp.*, 308 U.S. 21, 32-33; *Federal Land Bank v. Bismarck Co.*, 314 U.S. 95, 102-104; *Carson v. Roane-Anderson Co.*, *supra*, at 224.

What has been said in no way affects the reserved powers of the states to tax. For this statute merely states that the taxable domicile of servicemen shall not be changed by military assignments. This we think is within the federal power.¹⁶

Under recent amendments, DOJ has even clearer authority to enforce the SCRA against state and local governments and other entities or persons who violate this law. The SCRA provides:

§ 4041. Enforcement by the Attorney General

- (a) Civil action. The Attorney General may commence a civil action in any appropriate district court of the United States against any person who--
 - (1) engages in a pattern or practice of violating this Act; or
 - (2) engages in a violation of this Act that raises an issue of significant public importance.
- (b) Relief. In a civil action commenced under subsection (a), the court may--
 - (1) grant any appropriate equitable or declaratory relief with respect to the violation of this Act;
 - (2) award all other appropriate relief, including monetary damages, to any person aggrieved by the violation; and
 - (3) may, to vindicate the public interest, assess a civil penalty--
 - (A) in an amount not exceeding \$ 55,000 for a first violation; and
 - (B) in an amount not exceeding \$ 110,000 for any subsequent violation.

¹⁶*Dameron*, 355 U.S. at 324—25.

- **(c)** Intervention. Upon timely application, a person aggrieved by a violation of this Act with respect to which the civil action is commenced may intervene in such action, and may obtain such appropriate relief as the person could obtain in a civil action under section 802 with respect to that violation, along with costs and a reasonable attorney fee.¹⁷

Q: Is it possible for me to contact DOJ directly to request DOJ assistance in my complaint against the State of California?

A: No. You need to make your complaint through a military legal assistance attorney. You should contact a nearby legal assistance office and make an appointment as soon as possible.

Q: What does the SCRA provide about taxation of real property?

A: A person who owns real property must pay tax on that property, in accordance with the law of the state where the property is located, without regard to the person's military status or domicile. The SCRA does not limit the power of a state to tax real property.

Q: What is the distinction between real property and personal property?

A: Real property is property that cannot be moved, like land and buildings. Personal property is moveable property, like vehicles, furniture, household goods, etc., as well as intangible personal property, like copyrights and patents.

Q: What about state and local sales taxes?

A: A sales tax is based on the law of the place where the sale takes place—like the store where an item is sold. The SCRA does not limit the power of state and local governments to impose sales taxes.

Please join or support ROA

This article is one of 1800-plus “Law Review” articles available at

<https://www.roa.org/page/lawcenter>. The Reserve Officers Association, now doing business as the Reserve Organization of America (ROA), initiated this column in 1997. New articles are added each month.

ROA is almost a century old—it was established in 1922 by a group of veterans of “The Great War,” as World War I was then known. One of those veterans was Captain Harry S. Truman. As President, in 1950, he signed our congressional charter. Under that charter, our mission is to advocate for the implementation of policies that provide for adequate national security. For many decades, we have argued that the Reserve Components, including the National Guard, are a cost-effective way to meet our nation’s defense needs.

¹⁷50 U.S.C. § 4041.

Indeed, ROA is the *only* national military organization that exclusively supports America's Reserve and National Guard.

Through these articles, and by other means, we have sought to educate service members, their spouses, and their attorneys about their legal rights and about how to exercise and enforce those rights. We provide information to service members, without regard to whether they are members of ROA or eligible to join, but please understand that ROA members, through their dues and contributions, pay the costs of providing this service and all the other great services that ROA provides.

If you are now serving or have ever served in any one of our nation's seven uniformed services, you are eligible for membership in ROA, and a one-year membership only costs \$20. Enlisted personnel as well as officers are eligible for full membership, and eligibility applies to those who are serving or have served in the Active Component, the National Guard, or the Reserve.

If you are eligible for ROA membership, please join. You can join on-line at www.roa.org or call ROA at 800-809-9448.

If you are not eligible to join, please contribute financially, to help us keep up and expand this effort on behalf of those who serve. Please mail us a contribution to:

Reserve Officers Association
1 Constitution Ave. NE
Washington, DC 20002