

ORS 316.027

“Resident” defined

(1)

For purposes of this chapter, unless the context requires otherwise:

(a)

“Resident” or “resident of this state” means:

(A)

An individual who is domiciled in this state unless the individual:

(i)

Maintains no permanent place of abode in this state;

(ii)

Does maintain a permanent place of abode elsewhere; **and**

(iii)

Spends in the aggregate not more than 30 days in the taxable year in this state; **or**

(B)

An individual who is not domiciled in this state but maintains a permanent place of abode in this state and spends in the aggregate more than 200 days of the taxable year in this state unless the individual proves that the individual is in the state only for a temporary or transitory purpose.

(b)

“Resident” or “resident of this state” does not include:

(A)

An individual who is a qualified individual under section 911(d)(1) of the Internal Revenue Code for the tax year;

(B)

A spouse of a qualified individual under section 911(d)(1) of the Internal Revenue Code, if the spouse has a principal place of abode for the tax year that is not located in this state;

(C)

A resident noncitizen under section 7701(b) of the Internal Revenue Code who would be considered a qualified individual under section 911(d)(1) of the Internal Revenue Code if the resident noncitizen were a citizen of the United States; **or**

(D)

A member of the Armed Forces who performs active service as defined in 10 U.S.C. 101(d)(3), other than annual training duty or inactive-duty training, if the member’s

residency as reflected in the payroll records of the Defense Finance and Accounting Service is outside this state.

(2)

For purposes of subsection (1)(a)(B) of this section, a fraction of a calendar day shall be counted as a whole day. [1969 c.493 §8; 1987 c.158 §49; 1995 c.79 §165; 1999 c.1096 §1; 2015 c.701 §50; 2022 c.97 §8]