



**Steve Young**

Partner  
801.799.5886  
Salt Lake City  
spyoung@hollandhart.com

## Utah Domicile Victory for Taxpayers

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On February 24, 2022, the Utah Supreme Court ruled in *Buck v. Utah Tax Comm'n*, 2022 UT 11, that taxpayers are allowed to present broad evidence to establish they are not domiciled in Utah for individual income tax purposes. Before the *Buck* decision, many taxpayers were assessed as Utah residents even though they had not lived in Utah for several years, or had never lived in Utah but were married to a former Utah resident. A Utah voter registration or primary residence property tax exemption automatically created Utah income tax domicile, with no rebuttal allowed. Under *Buck*, fairness is restored as taxpayers will now be allowed to present broad evidence of domicile, as has traditionally been allowed in Utah and other states for income tax and other purposes.

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