

How is State Residency Determined?

Individuals are free to choose the state in which they are considered a resident. However, the ultimate conclusion of whether an individual is a resident of a particular state is not entirely up to them. Every state in the country will apply a test, or a set of factors, to determine if an individual is a state resident. These tests are not uniform, but there are a number of factors that are generally consistent from state to state.

Generally, a state's department of revenue will provide an exhaustive list of factors used to determine whether an individual is a state resident. Some of the factors states commonly utilize to determine if an individual is a state resident include:

- In what state do you receive your mail
- Where do you receive professional services from accountants, attorneys, or doctors
- Whether the person has fixed habitation in a state;
- Does the individual intend to return to or reside in the state;
- In which state is your automobile registered
- In which state do you hold a driver's license
- Where is your voting residence
- Payment of personal property taxes
- Do you or your spouse rent, own, maintain, or occupy a residence suitable for year-round use that is equipped with cooking and bathing facilities
- Where do you attend church
- Location of employment
- Number of days you are physically in the state; or
- Whether you maintain a permanent abode within the state

In South Dakota, the general rule is that an individual is a resident provided he or she has a residence in the state and intends to remain here. The following are indications of South Dakota residence and steps that individuals should take to confirm South Dakota residency: maintenance of a permanent home, car registration, driver's license, voting registration, and payment of personal property taxes. However, just because you qualify as a resident of South Dakota, does not mean you won't be considered a resident of another state. You should consult a local attorney. Each state uses its own factors in determining residency and each individual should consult with a local attorney or tax professional regarding any questions about their residency. If you have any questions regarding South Dakota residency requirements feel free to contact the [Lawyers](#) at [Davenport, Evans, Hurwitz & Smith](#).