

**117-620 This regulation contains general rules in determining legal residency.**

**117-620.1. Legal Residence When Domiciled in a Foreign Country.**

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Where it can be shown that an individual has become domiciled in a foreign country and, therefore, no longer a resident of this state and has severed all connections with this state and has clearly shown his or her intention to reside abroad permanently with no intention of returning to South Carolina, such individual is not subject to the income tax laws of this state.

**HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003.**