

(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.

(Oct. 17, 1940, ch. 888, title V, §511, as added Pub. L. 108–189, §1, Dec. 19, 2003, 117 Stat. 2858; amended Pub. L. 111–97, §3(a), Nov. 11, 2009, 123 Stat. 3008.)

PRIOR PROVISIONS

Prior sections 571 to 574 were omitted in the general amendment of this Act by Pub. L. 108–189.

Section 571, act Oct. 17, 1940, ch. 888, art. V, §511, 54 Stat. 1189, related to land rights of persons under 21. See section 568 of this Appendix.

Section 572, acts Oct. 17, 1940, ch. 888, art. V, §512, 54 Stat. 1190; Oct. 6, 1942, ch. 581, §16, 56 Stat. 776, related to extension of benefits to persons serving with war allies of the United States. See section 514 of this Appendix.

Section 573, act Oct. 17, 1940, ch. 888, art. V, §513, 54 Stat. 1190, related to deferral of income tax collection and the statute of limitations. See section 570 of this Appendix.

Section 574, act Oct. 17, 1940, ch. 888, art. V, §514, as added Oct. 6, 1942, ch. 581, §17, 56 Stat. 777; amended July 3, 1944, ch. 397, §1, 58 Stat. 722; Pub. L. 87–771, Oct. 9, 1962, 76 Stat. 768; Pub. L. 102–12, §9(24), Mar. 18, 1991, 105 Stat. 41, related to residence for tax purposes. See section 571 of this Appendix.

AMENDMENTS

2009—Subsec. (a). Pub. L. 111–97, §3(a)(1), designated existing provisions as par. (1), inserted heading, and added par. (2).

Subsec. (c). Pub. L. 111–97, §3(a)(3), added subsec. (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 111–97, §3(a)(2), redesignated subsec. (c) as (d). Former subsec. (d) redesignated (e).

Subsec. (d)(1). Pub. L. 111–97, §3(a)(4)(A), inserted “or the spouse of a servicemember” after “The personal property of a servicemember”.

Subsec. (d)(2). Pub. L. 111–97, §3(a)(4)(B), inserted “or the spouse’s” after “servicemember’s”.

Subsecs. (e) to (g). Pub. L. 111–97, §3(a)(2), redesignated subsecs. (d) to (f) as (e) to (g), respectively.

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111–97, §3(b), Nov. 11, 2009, 123 Stat. 3008, provided that: “Subsections (a)(2) and (c) of section 511 of such Act [Servicemembers Civil Relief Act] (50 U.S.C. App. 571), as added by subsection (a) of this section, and the amendments made to such section 511 by subsection (a)(4) of this section [amending this section], shall apply with respect to any return of State or local in-

come tax filed for any taxable year beginning with the taxable year that includes the date of the enactment of this Act [Nov. 11, 2009].”

TITLE VI—ADMINISTRATIVE REMEDIES

PRIOR PROVISIONS

A prior section 580, acts Oct. 17, 1940, ch. 888, art. VI, §600, 54 Stat. 1190; Pub. L. 102–12, §9(25), Mar. 18, 1991, 105 Stat. 41, related to transfers to take advantage of this Act, prior to the general amendment of this Act by Pub. L. 108–189. See section 581 of this Appendix.

§ 581. Inappropriate use of Act

If a court determines, in any proceeding to enforce a civil right, that any interest, property, or contract has been transferred or acquired with the intent to delay the just enforcement of such right by taking advantage of this Act [sections 501 to 515 and 516 to 597b of this Appendix], the court shall enter such judgment or make such order as might lawfully be entered or made concerning such transfer or acquisition.

(Oct. 17, 1940, ch. 888, title VI, §601, as added Pub. L. 108–189, §1, Dec. 19, 2003, 117 Stat. 2859.)

PRIOR PROVISIONS

A prior section 581, acts Oct. 17, 1940, ch. 888, art. VI, §601, 54 Stat. 1190; Jan. 20, 1942, ch. 10, §§1, 2, 56 Stat. 10; Pub. L. 102–12, §9(26), Mar. 18, 1991, 105 Stat. 41, related to certificates of service and persons reported missing, prior to the general amendment of this Act by Pub. L. 108–189. See section 582 of this Appendix.

§ 582. Certificates of service; persons reported missing**(a) Prima facie evidence**

In any proceeding under this Act [sections 501 to 515 and 516 to 597b of this Appendix], a certificate signed by the Secretary concerned is prima facie evidence as to any of the following facts stated in the certificate:

(1) That a person named is, is not, has been, or has not been in military service.

(2) The time and the place the person entered military service.

(3) The person’s residence at the time the person entered military service.

(4) The rank, branch, and unit of military service of the person upon entry.

(5) The inclusive dates of the person’s military service.

(6) The monthly pay received by the person at the date of the certificate’s issuance.

(7) The time and place of the person’s termination of or release from military service, or the person’s death during military service.

(b) Certificates

The Secretary concerned shall furnish a certificate under subsection (a) upon receipt of an application for such a certificate. A certificate appearing to be signed by the Secretary concerned is prima facie evidence of its contents and of the signer’s authority to issue it.

(c) Treatment of servicemembers in missing status

A servicemember who has been reported missing is presumed to continue in service until accounted for. A requirement under this Act [sections 501 to 515 and 516 to 597b of this Appendix]