

proof required by law, practice, or regulation of the Department of the Interior in connection with the entry, perfection, defense, or further assertion of rights initiated or acquired before entering military service before an officer authorized to provide notary services under section 1044a of title 10, United States Code, or any superior commissioned officer.

(2) Legal status of affidavits

Such affidavits shall be binding in law and subject to the same penalties as prescribed by section 1001 of title 18, United States¹ Code.

(Oct. 17, 1940, ch. 888, title V, § 506, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2857.)

PRIOR PROVISIONS

A prior section 566, acts Oct. 17, 1940, ch. 888, art. V, § 506, 54 Stat. 1188; Pub. L. 102-12, § 9(21), Mar. 18, 1991, 105 Stat. 41, related to mineral permits and leases and the suspension of operations and term of permits and leases, prior to the general amendment of this Act by Pub. L. 108-189. See section 565 of this Appendix.

§ 567. Distribution of information concerning benefits of title

(a) Distribution of information by Secretary concerned

The Secretary concerned shall issue to servicemembers information explaining the provisions of this title [sections 561 to 571 of this Appendix].

(b) Application forms

The Secretary concerned shall provide application forms to servicemembers requesting relief under this title [sections 561 to 571 of this Appendix].

(c) Information from Secretary of the Interior

The Secretary of the Interior shall furnish to the Secretary concerned information explaining the provisions of this title [sections 561 to 571 of this Appendix] (other than sections 501, 510, and 511) [sections 561, 570, and 571 of this Appendix] and related application forms.

(Oct. 17, 1940, ch. 888, title V, § 507, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2857.)

PRIOR PROVISIONS

A prior section 567, acts Oct. 17, 1940, ch. 888, art. V, § 507, 54 Stat. 1188; Pub. L. 102-12, § 9(22), Mar. 18, 1991, 105 Stat. 41, related to right to take action for perfection and defense of rights as unaffected, and affidavits and proofs, prior to the general amendment of this Act by Pub. L. 108-189. See section 566 of this Appendix.

§ 568. Land rights of servicemembers

(a) No age limitations

Any servicemember under the age of 21 in military service shall be entitled to the same rights under the laws relating to lands owned or controlled by the United States, including mining and mineral leasing laws, as those servicemembers who are 21 years of age.

(b) Residency requirement

Any requirement related to the establishment of a residence within a limited time shall be sus-

pending as to entry by a servicemember in military service or the spouse of such servicemember until 180 days after termination of or release from military service.

(c) Entry applications

Applications for entry may be verified before a person authorized to administer oaths under section 1044a of title 10, United States Code, or under the laws of the State where the land is situated.

(Oct. 17, 1940, ch. 888, title V, § 508, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2857; amended Pub. L. 111-97, § 4(a), Nov. 11, 2009, 123 Stat. 3008.)

PRIOR PROVISIONS

A prior section 568, act Oct. 17, 1940, ch. 888, art. V, § 508, 54 Stat. 1189, related to irrigation rights and suspension of residence requirements, prior to the general amendment of this Act by Pub. L. 108-189.

AMENDMENTS

2009—Subsec. (b). Pub. L. 111-97 inserted “or the spouse of such servicemember” after “a servicemember in military service”.

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111-97, § 4(b), Nov. 11, 2009, 123 Stat. 3008, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to servicemembers in military service (as defined in section 101 of such Act (50 U.S.C. App. 511)) on or after the date of the enactment of this Act [Nov. 11, 2009].”

§ 569. Regulations

The Secretary of the Interior may issue regulations necessary to carry out this title [sections 561 to 571 of this Appendix] (other than sections 501, 510, and 511) [sections 561, 570, and 571 of this Appendix].

(Oct. 17, 1940, ch. 888, title V, § 509, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2858.)

PRIOR PROVISIONS

A prior section 569, acts Oct. 17, 1940, ch. 888, art. V, § 509, 54 Stat. 1189; Oct. 6, 1942, ch. 581, § 15, 56 Stat. 776, related to distribution of information concerning benefits of tax and public lands provisions and forms, prior to the general amendment of this Act by Pub. L. 108-189. See section 567 of this Appendix.

§ 570. Income taxes

(a) Deferral of tax

Upon notice to the Internal Revenue Service or the tax authority of a State or a political subdivision of a State, the collection of income tax on the income of a servicemember falling due before or during military service shall be deferred for a period not more than 180 days after termination of or release from military service, if a servicemember's ability to pay such income tax is materially affected by military service.

(b) Accrual of interest or penalty

No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax deferred under this section.

(c) Statute of limitations

The running of a statute of limitations against the collection of tax deferred under this section,

¹ So in original. Probably should be “States”.