

or otherwise” and “if he is living, or, if such debtor is dead” are omitted as unnecessary.

In subsection (b), the words “the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.)” are substituted for “the internal-revenue laws” for clarity and for consistency in the revised title and with other titles of the Code.

**Editorial Notes**

REFERENCES IN TEXT

The Internal Revenue Code of 1986, referred to in subsec. (b), is classified to Title 26, Internal Revenue Code.

**§ 1313. Releasing property from attachment**

(a) STIPULATION OF DISCHARGE.—

(1) PERSON ASSERTING CLAIM ENTITLED TO BENEFITS.—In a judicial proceeding under the laws of a State, district, territory, or possession of the United States, when property owned or held by the Federal Government, or in which the Government has or claims an interest, is seized, arrested, attached, or held for the security or satisfaction of a claim made against the property, the Attorney General may direct the United States Attorney for the district in which the property is located to enter a stipulation that on discharge of the property from the seizure, arrest, attachment, or proceeding, the person asserting the claim against the property becomes entitled to all the benefits of this section.

(2) NONAPPLICATION.—This subsection does not—

(A) recognize or concede any right to enforce by seizure, arrest, attachment, or any judicial process a claim against property—

(i) of the Government; or

(ii) held, owned, or employed by the Government, or by a department of the Government, for a public use; or

(B) waive an objection to a proceeding brought to enforce the claim.

(b) PAYMENT.—After a discharge, a final judgment which affirms the claim for the security or satisfaction and the right of the person asserting the claim to enforce it against the property, notwithstanding the claims of the Government, is deemed to be a full and final determination of the rights of the person and entitles the person, as against the Government, to the rights the person would have had if possession of the property had not been changed. When the claim is for the payment of money found to be due, presentation of an authenticated copy of the record of the judgment and proceedings is sufficient evidence to the proper accounting officers for the allowance of the claim, which shall be allowed and paid out of amounts in the Treasury not otherwise appropriated. The amount allowed and paid shall not exceed the value of the interest of the Government in the property.

(Pub. L. 107–217, Aug. 21, 2002, 116 Stat. 1138.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1313(a) .....	40:308.	R.S. §3753; Pub. L. 89-30, §1(a), June 2, 1965, 79 Stat. 118.
1313(b) .....	40:309.	R.S. §3754; Pub. L. 89-30, §1(b), June 2, 1965, 79 Stat. 119.

In subsection (a)(1), the words “territory, or possession of the United States” are substituted for “or territory” for consistency in the revised title and with other titles of the United States Code. The words “in his discretion” are omitted as unnecessary. The words “General Counsel for the department of Treasury” were substituted for “Solicitor of the Treasury” in section 3753 of the Revised Statutes because section 512(b) of the Revenue Act of 1934 (ch. 277, 48 Stat. 759) abolished the offices of General Counsel and Assistant General Counsel for the Bureau of Internal Revenue and the offices of Solicitor and Assistant Solicitor of the Treasury and transferred the powers, duties, and functions of those offices to the General Counsel for the Department of the Treasury.

In subsection (b), the words “in the court of last resort to which the Attorney General may deem proper to cause such proceedings to be carried”, “to all intents and purposes”, “and the same is by such judgment found to be due”, and “duly” are omitted as unnecessary.

**§ 1314. Easements**

(a) DEFINITIONS.—In this section—

(1) EXECUTIVE AGENCY.—The term “executive agency” means an executive department or independent establishment in the executive branch of the Federal Government, including a wholly owned Government corporation.

(2) REAL PROPERTY OF THE GOVERNMENT.—The term “real property of the Government” excludes—

(A) public land (including minerals, vegetative, and other resources) in the United States, including—

(i) land reserved or dedicated for national forest purposes;

(ii) land the Secretary of the Interior administers or supervises in accordance with section 100101(a), chapter 1003, and sections 100751(a), 100752, 100753, and 102101 of title 54;

(iii) Indian-owned trust and restricted land; and

(iv) land the Government acquires primarily for fish and wildlife conservation purposes and the Secretary administers;

(B) land withdrawn from the public domain primarily under the jurisdiction of the Secretary; and

(C) land acquired for national forest purposes.

(3) STATE.—The term “State” means a State of the United States, the District of Columbia, Puerto Rico, and the territories and possessions of the United States.

(b) GRANT OF EASEMENT.—When a State, a political subdivision or agency of a State, or a person applies for the grant of an easement in, over, or on real property of the Government, the executive agency having control of the real property may grant to the applicant, on behalf of the Government, an easement that the head of the agency decides will not be adverse to the interests of the Government, subject to reservations, exceptions, limitations, benefits, burdens, terms, or conditions that the head of the agency considers necessary to protect the interests of the Government. The grant may be made without consideration, or with monetary or other consideration, including an interest in real property.