

(d) Filing requirement

In order to obtain the protections of this section, the claimant of a mining location shall, before the end of the assessment year in which military service is begun or within 60 days after the end of such assessment year, cause to be filed in the office where the location notice or certificate is recorded a notice communicating the fact of military service and the desire to hold the mining claim under this section.

(Oct. 17, 1940, ch. 888, title V, §504, as added Pub. L. 108-189, §1, Dec. 19, 2003, 117 Stat. 2856.)

Editorial Notes

CODIFICATION

Section was formerly classified to section 564 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 504 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1187; Pub. L. 102-12, §9(19), Mar. 18, 1991, 105 Stat. 40, related to desert-land entries and the suspension of requirements, prior to the general amendment of this Act by Pub. L. 108-189. See section 3993 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 3995. Mineral permits and leases**(a) Suspension during military service**

A person holding a permit or lease on the public domain under the Federal mineral leasing laws who enters military service may suspend all operations under the permit or lease for the duration of military service and for 180 days thereafter. The term of the permit or lease shall not run during the period of suspension, nor shall any rental or royalties be charged against the permit or lease during the period of suspension.

(b) Notification

In order to obtain the protection of this section, the permittee or lessee shall, within 180 days after entry into military service, notify the Secretary of the Interior by registered mail of the fact that military service has begun and of the desire to hold the claim under this section.

(c) Contract modification

This section shall not be construed to supersede the terms of any contract for operation of a permit or lease.

(Oct. 17, 1940, ch. 888, title V, §505, as added Pub. L. 108-189, §1, Dec. 19, 2003, 117 Stat. 2857.)

Editorial Notes

CODIFICATION

Section was formerly classified to section 565 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 505 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1188; Pub. L. 102-12, §9(20), Mar. 18, 1991, 105

Stat. 41, related to mining claims and the suspension of requirements, prior to the general amendment of this Act by Pub. L. 108-189. See section 3994 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 3996. Perfection or defense of rights**(a) Right to take action not affected**

This subchapter shall not affect the right of a servicemember to take action during a period of military service that is authorized by law or regulations of the Department of the Interior, for the perfection, defense, or further assertion of rights initiated or acquired before entering military service.

(b) Affidavits and proofs**(1) In general**

A servicemember during a period of military service may make any affidavit or submit any 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 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.

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

Editorial Notes

CODIFICATION

Section was formerly classified to section 566 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 506 of act Oct. 17, 1940, ch. 888, art. V, 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 3995 of this title.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 3997. Distribution of information concerning benefits of subchapter**(a) Distribution of information by Secretary concerned**

The Secretary concerned shall issue to servicemembers information explaining the provisions of this subchapter.

(b) Application forms

The Secretary concerned shall provide application forms to servicemembers requesting relief under this subchapter.

(c) Information from Secretary of the Interior

The Secretary of the Interior shall furnish to the Secretary concerned information explaining the provisions of this subchapter (other than sections 3991, 4000, and 4001 of this title) 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.)

Editorial Notes**CODIFICATION**

Section was formerly classified to section 567 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 507 of act Oct. 17, 1940, ch. 888, art. V, 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 3996 of this title.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE**

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 3998. 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 suspended 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 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.)

Editorial Notes**CODIFICATION**

Section was formerly classified to section 568 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 508 of act Oct. 17, 1940, ch. 888, art. V, 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”.

Statutory Notes and Related Subsidiaries**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) [now 50 U.S.C. 3911]) on or after the date of the enactment of this Act [Nov. 11, 2009].”

EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 3999. Regulations

The Secretary of the Interior may issue regulations necessary to carry out this subchapter (other than sections 3991, 4000, and 4001 of this title).

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

Editorial Notes**CODIFICATION**

Section was formerly classified to section 569 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 509 of act Oct. 17, 1940, ch. 888, art. V, 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 3997 of this title.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE**

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 4000. 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, by seizure or otherwise, shall be suspended for the period of military service of the servicemember and for an additional period of 270 days thereafter.

(d) Application limitation

This section shall not apply to the tax imposed on employees by section 3101 of title 26.