

**(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.

(Oct. 17, 1940, ch. 888, title V, §510, as added Pub. L. 108-189, §1, Dec. 19, 2003, 117 Stat. 2858.)

### Editorial Notes

#### CODIFICATION

Section was formerly classified to section 570 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

#### PRIOR PROVISIONS

A prior section 510 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1189; Pub. L. 102-12, §9(23), Mar. 18, 1991, 105 Stat. 41, related to leave of absence for homestead entrymen to perform farm labor, prior to the general amendment of this Act by Pub. L. 108-189.

### 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.

## § 4001. Residence for tax purposes

### (a) Residence or domicile

#### (1) In general

A servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the servicemember by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.

#### (2) Spouses

##### (A) In general

A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders if the residence or domicile, as the case may be, is the same for the servicemember and the spouse.

##### (B) Election

For any taxable year of the marriage, the spouse of a servicemember may elect to use the same residence for purposes of taxation as the servicemember regardless of the date on which the marriage of the spouse and the servicemember occurred.

### (b) Military service compensation

Compensation of a servicemember for military service shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the servicemember is not a resident or domiciliary of the jurisdiction in which the servicemember is serving in compliance with military orders.

### (c) Income of a military spouse

Income for services performed by the spouse of a servicemember shall not be deemed to be income for services performed or from sources within a tax jurisdiction of the United States if the spouse is not a resident or domiciliary of the

jurisdiction in which the income is earned because the spouse is in the jurisdiction solely to be with the servicemember serving in compliance with military orders.

### (d) Personal property

#### (1) Relief from personal property taxes

The personal property of a servicemember or the spouse of a servicemember shall not be deemed to be located or present in, or to have a situs for taxation in, the tax jurisdiction in which the servicemember is serving in compliance with military orders.

#### (2) Exception for property within member's domicile or residence

This subsection applies to personal property or its use within any tax jurisdiction other than the servicemember's or the spouse's domicile or residence.

#### (3) Exception for property used in trade or business

This section does not prevent taxation by a tax jurisdiction with respect to personal property used in or arising from a trade or business, if it has jurisdiction.

#### (4) Relationship to law of State of domicile

Eligibility for relief from personal property taxes under this subsection is not contingent on whether or not such taxes are paid to the State of domicile.

### (e) Increase of tax liability

A tax jurisdiction may not use the military compensation of a nonresident servicemember to increase the tax liability imposed on other income earned by the nonresident servicemember or spouse subject to tax by the jurisdiction.

### (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; Pub. L. 115-407, title III, §302(a), Dec. 31, 2018, 132 Stat. 5373.)