

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, 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 the Internal Revenue Code of 1986 [26 U.S.C. 3101].

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

PRIOR PROVISIONS

A prior section 570, acts Oct. 17, 1940, ch. 888, art. V, §510, 54 Stat. 1189; Pub. L. 102-12, §9(23), Mar. 18, 1991, 105 Stat. 41, related to homestead entrymen permitted to leave entries to perform farm labor, prior to the general amendment of this Act by Pub. L. 108-189.

§ 571. 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 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) 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.