

Mr. William M. Kinnersley, Jr.,  
Superintendent of Receipts

(continued)

War II, when tax relief was requested by a member of the military service.

Interpretation and clarification of the Relief Act is requested, and three specific questions are presented in regard to the affidavit with the further request that a sample form of an updated affidavit be drawn for use by your department.

As to your first inquiry concerning the Sun Paper article summarizing material printed and distributed by the Department of Defense in a pamphlet entitled, "Information You Should Know About the Soldiers' and Sailors' (and Airmen's) Civil Relief Act." Publication of this pamphlet was prompted by the recall to active duty of many individuals and units and the alert status assigned to others, which produced a flood of inquiries to the Services as to the servicemen's rights under the Act. The Department of the Army reproduced the same information in Pam 27-101-79, dated September 20, 1961, and cautions therein that the material was designed for use at troop level and cannot be considered as a substitute for the statutory law and applicable research thereto.

Sections D and E of the D.A. Pamphlet pertains to personal and real property taxes and advises:

1. The Act prohibits any state except that of your domicile from taxing your personal property. The Act does not relieve your wife from paying the tax to the state where residing on her personal property.

2. Real property (such as a house) is subject to local taxes. The Act gives you no exemption from this tax.

The United States Code Annotated, Title 50, Appendix No. 1 to 900, entitled, "War and National Defense," is the statutory basis for the above and will not be further discussed other than is pertinent to the present inquiry, as its background, applicability, etc., has been previously furnished you in opinions