

in such category, shall be deferred for a period extending not more than six months after the termination of his period of being in such category if such person's ability to pay such tax is materially impaired by reason of being in such category. No interest on any amount of tax, collection of which is deferred for any period under this section, and no penalty for nonpayment of such amount during such period, shall accrue for such period of deferment by reason of such nonpayment. The running of any statute of limitations against the collection of such tax by distraint or otherwise shall be suspended for the period of being in such category as to any individual the collection of whose tax is deferred under this section, and for an additional period of nine months beginning with the day following the period of being in such category.

Administrative Remedies

28. *When in any proceeding to enforce a civil right in any court it is made to appear to the satisfaction of the court that any interest, property, or contract has been transferred or acquired with intent to delay the just enforcement of such right by taking advantage of this sub-title, the court shall enter such judgment or make such order as might lawfully be entered or made, the provisions of this sub-title to the contrary notwithstanding.*

29. *When a person in civil defense service or a person suffering injury or damage has been reported missing he shall be presumed to continue in such category until accounted for, and no period herein limited which begins or ends with the death of such person shall begin or end until the death of such person is in fact found, or until such death is found by a court of competent jurisdiction.*

30. *Any interlocutory order made by any court under the provisions of this sub-title may, upon the court's own motion or otherwise, be revoked, modified, or extended by it upon such notice to the parties affected as it may require.*

31. *If any one or more sections, clauses, sentences, or parts of this sub-title shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions thereof, but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause, or provision of this sub-title in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1962.*

Approved March 23, 1962.