

TITLE 4—FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

This title was enacted by act July 30, 1947, ch. 389, § 1, 61 Stat. 641

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(July 30, 1947, ch. 389, 61 Stat. 642.)

EXECUTIVE ORDER NO. 10798

Ex. Ord. No. 10798, Jan. 3, 1959, 24 F.R. 79, which prescribed proportions and sizes of flags until July 4, 1960, was revoked by section 33 of Ex. Ord. No. 10834, set out as a note under this section.

AMENDMENTS

1951—Act Oct. 31, 1951, ch. 655, § 11, 65 Stat. 713, added item for chapter 5.

POSITIVE LAW; CITATION

This title has been made positive law by section 1 of act July 30, 1947, ch. 389, 61 Stat. 641, which provided in part that: "title 4 of the United States Code, entitled 'Flag and seal, Seat of Government, and the States', is codified and enacted into positive law and may be cited as '4 U. S. C., §—'".

REPEALS

Section 2 of act July 30, 1947, provided that the sections or parts thereof of the Statutes at Large or the Revised Statutes covering provisions codified in this Act are repealed insofar as the provisions appeared in former Title 4, and provided that any rights or liabilities now existing under the repealed sections or parts thereof shall not be affected by the repeal.

TABLE SHOWING DISPOSITION OF ALL SECTIONS OF FORMER TITLE 4

Title 4 Former Sections	Revised Statutes Statutes at Large	Title 4 New Sections
1	R.S. §§ 1791, 1792	1
2	R.S. § 1792	2
3	Feb. 8, 1917, ch. 34, 39 Stat. 900	3
4	R.S. § 1793	41
5	R.S. §§ 203 (first clause), 1794	42
6	R.S. § 1795	71
7	R.S. § 1796	72
8	R.S. § 4798	73
9	R.S. § 1836	101
10	R.S. § 1837	102
11	R.S. § 1838	103
12	June 16, 1936, ch. 582, § 10, 49 Stat. 1521	104
	Oct. 9, 1940, ch. 787, § 7, 54 Stat. 1060	
13	Oct. 9, 1940, ch. 787, § 1, 54 Stat. 1059	105
14	Oct. 9, 1940, ch. 787, § 2, 54 Stat. 1060	106
15	Oct. 9, 1940, ch. 787, § 3, 54 Stat. 1060	107
16	Oct. 9, 1940, ch. 787, § 4, 54 Stat. 1060	108
17	Oct. 9, 1940, ch. 787, § 5, 54 Stat. 1060	109
18	Oct. 9, 1940, ch. 787, § 6, 54 Stat. 1060	110

CHAPTER 1—THE FLAG

Sec.

1. Flag; stripes and stars on.
2. Same; additional stars.
3. Use of flag for advertising purposes; mutilation of flag.

§ 1. Flag; stripes and stars on

The flag of the United States shall be thirteen horizontal stripes, alternate red and white; and the union of the flag shall be forty-eight stars, white in a blue field.

EX. ORD. NO. 10834. PROPORTIONS AND SIZES OF FLAGS AND POSITION OF STARS

Ex. Ord. No. 10834, Aug. 21, 1959, 24 F.R. 6865, provided: WHEREAS the State of Hawaii has this day been admitted into the Union; and

WHEREAS section 2 of title 4 of the United States Code provides as follows: "On the admission of a new State into the Union one star shall be added to the union of the flag; and such addition shall take effect on the fourth day of July then next succeeding such admission."; and

WHEREAS the Federal Property and Administrative Services Act of 1949 (63 Stat. 377), as amended [see Short Title note under section 471 of Title 40, Public Buildings, Property, and Works] authorizes the President to prescribe policies and directives governing the procurement and utilization of property by executive agencies; and

WHEREAS the interests of the Government require that orderly and reasonable provision be made for various matters pertaining to the flag and that appropriate regulations governing the procurement and utilization of national flags and union jacks by executive agencies be prescribed:

NOW, THEREFORE, by virtue of the authority vested in me as President of the United States and as Commander in Chief of the armed forces of the United States, and the Federal Property and Administrative Services Act of 1949, as amended [see Short Title note under section 471 of Title 40, Public Buildings, Property, and Works], it is hereby ordered as follows:

PART I—DESIGN OF THE FLAG

SECTION 1. The flag of the United States shall have thirteen horizontal stripes, alternate red and white, and a union consisting of white stars on a field of blue.

SEC. 2. The positions of the stars in the union of the flag and in the union jack shall be as indicated on the attachment to this order, which is hereby made a part of this order.

SEC. 3. The dimensions of the constituent parts of the flag shall conform to the proportions set forth in the attachment referred to in section 2 of this order.

PART II—REGULATIONS GOVERNING EXECUTIVE AGENCIES

SEC. 21. The following sizes of flags are authorized for executive agencies:

Size	Dimensions of Flag	
	Hoist (width)	Fly (length)
	<i>Feet</i>	<i>Feet</i>
(1)	20.00	38.00
(2)	10.00	19.00
(3)	8.95	17.00
(4)	7.00	11.00

Size	Dimensions of Flag	
	Hoist (width)	Fly (length)
(5)	5.00	9.50
(6)	4.33	5.50
(7)	3.50	6.65
(8)	3.00	4.00
(9)	3.00	5.70
(10)	2.37	4.50
(11)	1.32	2.50

SEC. 22. Flags manufactured or purchased for the use of executive agencies:

(a) Shall conform to the provisions of Part I of this order, except as may be otherwise authorized pursuant to the provisions of section 24, or except as otherwise authorized by the provisions of section 21, of this order.

(b) Shall conform to the provisions of section 21 of this order, except as may be otherwise authorized pursuant to the provisions of section 24 of this order.

SEC. 23. The exterior dimensions of each union jack manufactured or purchased for executive agencies shall equal the respective exterior dimensions of the union of a flag of a size authorized by or pursuant to this order. The size of the union jack flown with the national flag shall be the same as the size of the union of that national flag.

SEC. 24. (a) The Secretary of Defense in respect of procurement for the Department of Defense (including military colors) and the Administrator of General Services in respect of procurement for executive agencies other than the Department of Defense may, for cause which the Secretary or the Administrator, as the case may be, deems sufficient, make necessary minor adjustments in one or more of the dimensions or proportionate dimensions prescribed by this order, or authorize proportions or sizes other than those prescribed by section 3 or section 21 of this order.

(b) So far as practicable, (1) the actions of the Secretary of Defense under the provisions of section 24(a) of this order, as they relate to the various organizational elements of the Department of Defense, shall be coordinated, and (2) the Secretary and the Administrator shall mutually coordinate their actions under that section.

SEC. 25. Subject to such limited exceptions as the Secretary of Defense in respect of the Department of Defense, and the Administrator of General Services in respect of executive agencies other than the Department of Defense, may approve, all national flags and union jacks now in the possession of executive agencies, or hereafter acquired by executive agencies under contracts awarded prior to the date of this order, including those so possessed or so acquired by the General Services Administration, for distribution to other agencies, shall be utilized until unserviceable.

PART III—GENERAL PROVISIONS

SEC. 31. The flag prescribed by Executive Order No. 10798 of January 3, 1959, shall be the official flag of the United States until July 4, 1960, and on that date the flag prescribed by Part I of this order shall become the official flag of the United States; but this section shall neither derogate from section 24 or section 25 of this order nor preclude the procurement, for executive agencies, of flags provided for by or pursuant to this order at any time after the date of this order.

SEC. 32. As used in this order, the term "executive agencies" means the executive departments and independent establishments in the executive branch of the Government, including wholly-owned Government corporations.

SEC. 33. Executive Order No. 10798 of January 3, 1959, is hereby revoked.

DWIGHT D. EISENHOWER.

T4FLAG.EPS

Standard proportions

Hoist (width) of flag 1.0	Fly (length) of flag 1.9	Hoist (width) of Union 0.5385 ($\frac{7}{13}$)	Fly (length) of Union 0.76	0.054	0.054	0.063	0.063	Diameter of star 0.0616	Width of stripe 0.0769 ($\frac{1}{13}$)
A	B	C	D	E	F	G	H	K	L

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 36 section 173.

§ 2. Same; additional stars

On the admission of a new State into the Union one star shall be added to the union of the flag; and such addition shall take effect on the fourth day of July then next succeeding such admission.

(July 30, 1947, ch. 389, 61 Stat. 642.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 36 section 173.

§ 3. Use of flag for advertising purposes; mutilation of flag

Any person who, within the District of Columbia, in any manner, for exhibition or display, shall place or cause to be placed any word, figure, mark, picture, design, drawing, or any advertisement of any nature upon any flag, standard, colors, or ensign of the United States of America; or shall expose or cause to be exposed to public view any such flag, standard, colors, or ensign upon which shall have been printed, painted, or otherwise placed, or to which shall be attached, appended, affixed, or annexed any word, figure, mark, picture, design, or drawing, or any advertisement of any nature; or who, within the District of Columbia, shall manufacture, sell, expose for sale, or to public view, or give away or have in possession for sale, or to be given away or for use for any purpose, any article or substance being an article of merchandise, or a receptacle for merchandise or article or thing for carrying or transporting merchandise, upon which shall have been printed, painted, attached, or otherwise placed a representation of any such flag, standard, colors, or ensign, to advertise, call attention to, decorate, mark, or distinguish the article or substance on which so placed shall be deemed guilty of a misdemeanor and shall be punished by a fine not exceeding \$100 or by imprisonment for not more than thirty days, or both, in the discretion of the court. The words "flag, standard, colors, or ensign", as used herein, shall include any flag, standard, colors, ensign, or any picture or representation of either, or of any part or parts of either, made of any substance or represented on any substance, of any size evidently purporting to be either of said flag, standard, colors, or ensign of the United States of America or a picture or a representation of either, upon which shall be shown the colors, the stars and the stripes, in any number of either thereof, or of any part or parts of either, by which the average person seeing the same without deliberation may believe the same to represent the flag, colors, standard, or ensign of the United States of America.

(July 30, 1947, ch. 389, 61 Stat. 642; Pub. L. 90-381, § 3, July 5, 1968, 82 Stat. 291.)

AMENDMENTS

1968—Pub. L. 90-381 struck out “; or who, within the District of Columbia, shall publicly mutilate, deface, defile or defy, trample upon, or cast contempt, either by word or act, upon any such flag, standard, colors, or ensign,” after “substance on which so placed”.

CROSS REFERENCES

Display and use of flag by civilians, see section 173 of Title 36, Patriotic Societies and Observances.

Time and occasions for display of flag, see section 174 of Title 36, Patriotic Societies and Observances.

Manner of display of flag, see section 175 of Title 36, Patriotic Societies and Observances.

Penalty for desecration of the flag, see section 700 of Title 18, Crimes and Criminal Procedure.

Police uniforms to display U.S. flag emblem or colors, see section 210a of Title 40, Public Buildings, Property, and Works.

Respect for flag, see section 176 of Title 36, Patriotic Societies and Observances.

CHAPTER 2—THE SEAL

Sec.

41. Seal of the United States.
42. Same; custody and use of.

§ 41. Seal of the United States

The seal heretofore used by the United States in Congress assembled is declared to be the seal of the United States.

(July 30, 1947, ch. 389, 61 Stat. 643.)

CROSS REFERENCES

National motto, see section 186 of Title 36, Patriotic Societies and Observances.

§ 42. Same; custody and use of

The Secretary of State shall have the custody and charge of such seal. Except as provided by section 2902(a) of title 5, the seal shall not be affixed to any instrument without the special warrant of the President therefor.

(July 30, 1947, ch. 389, 61 Stat. 643; Pub. L. 89-554, § 2(a), Sept. 6, 1966, 80 Stat. 608.)

AMENDMENTS

1966—Pub. L. 89-554 struck out provisions which required the Secretary of State to make out and record, and to affix the seal to, all civil commissions for officers of the United States appointed by the President. See section 2902(a) of Title 5, Government Organization and Employees.

EX. ORD. NO. 10347. AFFIXING OF SEAL WITHOUT SPECIAL WARRANT

Ex. Ord. No. 10347, Apr. 18, 1952, 17 F.R. 3521, as amended by Ex. Ord. No. 11354, May 23, 1967, 32 F.R. 7695; Ex. Ord. No. 11517, Mar. 19, 1970, 35 F.R. 4937, provided:

By virtue of the authority vested in me by section 301 of title 3 of the United States Code (section 10, Public Law 248, approved October 31, 1951, 65 Stat. 713), and as President of the United States, I hereby authorize and direct the Secretary of State to affix the Seal of the United States, pursuant to section 42 of title 4 of the United States Code [this section], without any special warrant therefor, other than this order, to each document included within any of the following classes of documents when such document has been signed by the President and, in the case of any such document to which the counter-signature of the Secretary of State is required to be affixed, has been counter-signed by the said Secretary:

1. Proclamations by the President of treaties, conventions, protocols, or other international agreements.
2. Instruments of ratification of treaties.
3. Full powers to negotiate treaties and to exchange ratifications.
4. Letters of credence and recall and other communications from the President to heads of foreign governments.

5. Exequaturs issued to those foreign consular officers in the United States whose commissions bear the signature of the chief of state which they represent.

CHAPTER 3—SEAT OF THE GOVERNMENT

Sec.

71. Permanent seat of Government.
 72. Public offices; at seat of Government.
 73. Same; removal from seat of Government.

§ 71. Permanent seat of Government

All that part of the territory of the United States included within the present limits of the District of Columbia shall be the permanent seat of government of the United States.

(July 30, 1947, ch. 389, 61 Stat. 643.)

§ 72. Public offices; at seat of Government

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

(July 30, 1947, ch. 389, 61 Stat. 643.)

§ 73. Same; removal from seat of Government

In case of the prevalence of a contagious or epidemic disease at the seat of government, the President may permit and direct the removal of any or all the public offices to such other place or places as he shall deem most safe and convenient for conducting the public business.

(July 30, 1947, ch. 389, 61 Stat. 643.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 section 97.

CHAPTER 4—THE STATES

Sec.

101. Oath by members of legislatures and officers.
 102. Same; by whom administered.
 103. Assent to purchase of lands for forts.
 104. Tax on motor fuel sold on military or other reservation; reports to State taxing authority.
 105. State, etc., taxation affecting Federal areas; sales or use tax.¹
 106. Same; income tax.
 107. Same; exception of United States, its instrumentalities, and authorized purchasers therefrom.
 108. Same; jurisdiction of United States over Federal areas unaffected.
 109. Same; exception of Indians.
 110. Same; definitions.
 111. Same; taxation affecting Federal employees; income tax.
 112. Compacts between States for cooperation in prevention of crime; consent of Congress.
 113. Residence of Members of Congress for State income tax laws.
 114. Limitation on State income taxation of certain pension income²

AMENDMENTS

1996—Pub. L. 104-95, §1(b), Jan. 10, 1996, 109 Stat. 980, added item 114.

1977—Pub. L. 95-67, §1(b), July 19, 1977, 91 Stat. 271, added item 113.

1966—Pub. L. 89-554, §2(b), Sept. 6, 1966, 80 Stat. 608, added item 111 and redesignated former item 111 as 112.

¹ So in original. Does not conform to section catchline.

² So in original. Probably should be followed by a period.

1949—Act May 24, 1949, ch. 139, §129(a), 63 Stat. 107, added item 111.

CIVIL AND CRIMINAL JURISDICTION OVER INDIANS

Amendment of State Constitutions to remove legal impediment to the assumption of civil and criminal jurisdiction in accordance with the provisions of section 1162 of Title 18 and section 1360 of Title 28, see act Aug. 15, 1953, ch. 505, §6, 67 Stat. 590, set out as a note under section 1360 of Title 28, Judiciary and Judicial Procedure.

Consent of United States to other States to assume jurisdiction with respect to criminal offenses or civil causes of action, or with respect to both, as provided for in section 1162 of Title 18 and section 1360 of Title 28, see act Aug. 15, 1953, ch. 505, §7, 67 Stat. 590, set out as a note under section 1360 of Title 28.

§ 101. Oath by members of legislatures and officers

Every member of a State legislature, and every executive and judicial officer of a State, shall, before he proceeds to execute the duties of his office, take an oath in the following form, to wit: "I, A B, do solemnly swear that I will support the Constitution of the United States."

(July 30, 1947, ch. 389, 61 Stat. 643.)

§ 102. Same; by whom administered

Such oath may be administered by any person who, by the law of the State, is authorized to administer the oath of office; and the person so administering such oath shall cause a record or certificate thereof to be made in the same manner, as by the law of the State, he is directed to record or certify the oath of office.

(July 30, 1947, ch. 389, 61 Stat. 644.)

§ 103. Assent to purchase of lands for forts

The President of the United States is authorized to procure the assent of the legislature of any State, within which any purchase of land has been made for the erection of forts, magazines, arsenals, dockyards, and other needful buildings, without such consent having been obtained.

(July 30, 1947, ch. 389, 61 Stat. 644.)

§ 104. Tax on motor fuel sold on military or other reservation¹ reports to State taxing authority

(a) All taxes levied by any State, Territory, or the District of Columbia upon, with respect to, or measured by, sales, purchases, storage, or use of gasoline or other motor vehicle fuels may be levied, in the same manner and to the same extent, with respect to such fuels when sold by or through post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reservations, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory, or the District of Columbia, within whose borders the reservation affected may be located.

(b) The officer in charge of such reservation shall, on or before the fifteenth day of each

¹ So in original. Probably should be followed by a semicolon.

month, submit a written statement to the proper taxing authorities of the State, Territory, or the District of Columbia within whose borders the reservation is located, showing the amount of such motor fuel with respect to which taxes are payable under subsection (a) for the preceding month.

(c) As used in this section, the term “Territory” shall include Guam.

(July 30, 1947, ch. 389, 61 Stat. 644; Aug. 1, 1956, ch. 827, 70 Stat. 799.)

AMENDMENTS

1956—Subsec. (c) added by act Aug. 1, 1956.

CIVIL AIRPORTS OWNED BY UNITED STATES SUBJECT TO SECTIONS 104 TO 110; SALES OR USE TAXES: FUELS FOR AIRCRAFT OR OTHER SERVICING OF AIRCRAFT; LANDING OR TAKING OFF CHARGES; LEASES

Section 210 of Pub. L. 91-258, title II, May 21, 1970, 84 Stat. 253, provided that:

“(a) Nothing in this title or in any other law of the United States shall prevent the application of sections 104 through 110 of title 4 of the United States Code to civil airports owned by the United States.

“(b) Subsection (a) shall not apply to—

“(1) sales or use taxes in respect of fuels for aircraft or in respect of other servicing of aircraft, or

“(2) taxes, fees, head charges, or other charges in respect of the landing or taking off of aircraft or aircraft passengers or freight.

“(c) In the case of any lease in effect on September 28, 1969, subsection (a) shall not authorize the levy or collection of any tax in respect of any transaction occurring, or any service performed, pursuant to such lease before the expiration of such lease (determined without regard to any renewal or extension of such lease made after September 28, 1969). For purposes of the preceding sentence, the term ‘lease’ includes a contract.”

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 110 of this title.

§ 105. State, and so forth, taxation affecting Federal areas; sales or use tax

(a) No person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, on the ground that the sale or use, with respect to which such tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to sales or purchases made, receipts from sales received, or storage or use occurring, after December 31, 1940.

(July 30, 1947, ch. 389, 61 Stat. 644.)

TAXATION WITH RESPECT TO ESSENTIAL SUPPORT ACTIVITIES OR FUNCTIONS OF NON-GOVERNMENTAL PERSONS IN CONGRESSIONALLY-CONTROLLED LOCATIONS IN DISTRICT OF COLUMBIA

Pub. L. 100-202, §101(i) [title III, §307], Dec. 22, 1987, 101 Stat. 1329-290, 1329-309, as amended by Pub. L. 104-186, title II, §214, Aug. 20, 1996, 110 Stat. 1745, provided that:

“(a) Notwithstanding section 105 of title 4, United States Code, or any other provision of law, no person shall be required to pay, collect, or account for any sales, use, or similar excise tax, or any personal property tax, with respect to an essential support activity or function conducted by a nongovernmental person in the Capitol, the House Office Buildings, the Senate Office Buildings, the Capitol Grounds, or any other location under the control of the Congress in the District of Columbia.

“(b) As used in this section—

“(1) the term ‘essential support activity or function’ means a support activity or function so designated by the Committee on House Oversight of the House of Representatives or the Committee on Rules and Administration of the Senate, acting jointly or separately, as appropriate;

“(2) the term ‘personal property tax’ means a tax of a State, a subdivision of a State, or any other authority of a State, that is levied on, levied with respect to, or measured by, the value of personal property;

“(3) the term ‘sales, use, or similar excise tax’ means a tax of a State, a subdivision of a State, or any other authority of a State, that is levied on, levied with respect to, or measured by, sales, receipts from sales, or purchases, or by storage, possession, or use of personal property; and

“(4) the term ‘State’ means a State of the United States, the District of Columbia, or a territory or possession of the United States.

“(c) This section shall apply to any sale, receipt, purchase, storage, possession, use, or valuation taking place after December 31, 1986.”

CROSS REFERENCES

Imposition of net income taxes by State on income derived from interstate commerce, see chapter 10B (§381 et seq.) of Title 15, Commerce and Trade.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 107, 108, 109, 110 of this title; title 36 section 1219.

§ 106. Same; income tax

(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940.

(July 30, 1947, ch. 389, 61 Stat. 644.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 107, 108, 109, 110 of this title.

§ 107. Same; exception of United States, its instrumentalities, and authorized purchases¹ therefrom

(a) The provisions of sections 105 and 106 of this title shall not be deemed to authorize the levy or collection of any tax on or from the United States or any instrumentality thereof, or

¹ So in original. Probably should be “purchasers”.

the levy or collection of any tax with respect to sale, purchase, storage, or use of tangible personal property sold by the United States or any instrumentality thereof to any authorized purchaser.

(b) A person shall be deemed to be an authorized purchaser under this section only with respect to purchases which he is permitted to make from commissaries, ship's stores, or voluntary unincorporated organizations of personnel of any branch of the Armed Forces of the United States, under regulations promulgated by the departmental Secretary having jurisdiction over such branch.

(July 30, 1947, ch. 389, 61 Stat. 645; Sept. 3, 1954, ch. 1263, § 4, 68 Stat. 1227.)

AMENDMENTS

1954—Subsec. (b). Act Sept. 3, 1954, substituted "personnel of any branch of the Armed Forces of the United States" for "Army or Navy personnel".

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 110 of this title.

§ 108. Same; jurisdiction of United States over Federal areas unaffected

The provisions of sections 105–110 of this title shall not for the purposes of any other provision of law be deemed to deprive the United States of exclusive jurisdiction over any Federal area over which it would otherwise have exclusive jurisdiction or to limit the jurisdiction of the United States over any Federal area.

(July 30, 1947, ch. 389, 61 Stat. 645.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 110 of this title.

§ 109. Same; exception of Indians

Nothing in sections 105 and 106 of this title shall be deemed to authorize the levy or collection of any tax on or from any Indian not otherwise taxed.

(July 30, 1947, ch. 389, 61 Stat. 645.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 110 of this title.

§ 110. Same; definitions

As used in sections 105–109 of this title—

(a) The term "person" shall have the meaning assigned to it in section 3797 of title 26.

(b) The term "sales or use tax" means any tax levied on, with respect to, or measured by, sales, receipts from sales, purchases, storage, or use of tangible personal property, except a tax with respect to which the provisions of section 104 of this title are applicable.

(c) The term "income tax" means any tax levied on, with respect to, or measured by, net income, gross income, or gross receipts.

(d) The term "State" includes any Territory or possession of the United States.

(e) The term "Federal area" means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency, of the United States; and any

Federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State.

(July 30, 1947, ch. 389, 61 Stat. 645.)

REFERENCES IN TEXT

Section 3797 of title 26, referred to in subsec. (a), is a reference to section 3797 of the Internal Revenue Code of 1939, which was repealed by section 7851 of the Internal Revenue Code of 1954, Title 26, and is covered by section 7701(a)(1) of Title 26. The Internal Revenue Code of 1954 was redesignated the Internal Revenue Code of 1986 by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of Title 26, Internal Revenue Code. See also section 7852(b) of Title 26, Internal Revenue Code, for provision that references in any other law to a provision of the 1939 Code, unless expressly incompatible with the intent thereof, shall be deemed a reference to the corresponding provision of the 1986 Code.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 113, 114 of this title.

§ 111. Same; taxation affecting Federal employees; income tax

The United States consents to the taxation of pay or compensation for personal service as an officer or employee of the United States, a territory or possession or political subdivision thereof, the government of the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by a duly constituted taxing authority having jurisdiction, if the taxation does not discriminate against the officer or employee because of the source of the pay or compensation.

(Added Pub. L. 89-554, § 2(c), Sept. 6, 1966, 80 Stat. 608.)

HISTORICAL AND REVISION NOTES

Derivation	U.S. Code	Revised Statutes and Statutes at Large
.....	5 U.S.C. 84a ...	Apr. 12, 1939, ch. 59, § 4, 53 Stat. 575.

The words "received after December 31, 1938," are omitted as obsolete. The words "pay or" are added before "compensation" for clarity as the word "pay" is used throughout title 5, United States Code, to refer to the remuneration, salary, wages, or compensation for the personal services of a Federal employee. The word "territory" is not capitalized as there are no longer any "Territories." The words "to tax such compensation" are omitted as unnecessary.

§ 112. Compacts between States for cooperation in prevention of crime; consent of Congress

(a) The consent of Congress is hereby given to any two or more States to enter into agreements or compacts for cooperative effort and mutual assistance in the prevention of crime and in the enforcement of their respective criminal laws and policies, and to establish such agencies, joint or otherwise, as they may deem desirable for making effective such agreements and compacts.

(b) For the purpose of this section, the term "States" means the several States and Alaska,

Hawaii, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and the District of Columbia.

(Added May 24, 1949, ch. 139, § 129(b), 63 Stat. 107, § 112, formerly § 111; amended Aug. 3, 1956, ch. 941, 70 Stat. 1020; Pub. L. 87-406, Feb. 16, 1962, 76 Stat. 9; renumbered § 112, Pub. L. 89-554, § 2(c), Sept. 6, 1966, 80 Stat. 608.)

HISTORICAL AND REVISION NOTE

This section [section 129(b) of Act May 24, 1949] incorporates in title 4, U.S.C. (enacted into positive law by act of July 30, 1947 (ch. 389, § 1, 61 Stat. 641), the provisions of former section 420 of title 18, U.S.C. (act of June 6, 1934, ch. 406, 48 Stat. 909), which, in the course of the revision of such title 18, was omitted therefrom and recommended for transfer to such title 4. (See table 7—Transferred sections, p. A219, H. Rept. No. 304, April 24, 1947, to accompany H.R. 3190, 80th Cong.).

AMENDMENTS

1962—Subsec. (b). Pub. L. 87-406 inserted “Guam” after “the Virgin Islands.”

1956—Act Aug. 3, 1956, designated existing provisions as subsec. (a) and added subsec. (b).

ADMISSION OF ALASKA AND HAWAII TO STATEHOOD

Alaska was admitted into the Union on Jan. 3, 1959, on issuance of Proc. No. 3269, Jan. 3, 1959, 24 F.R. 81, 73 Stat. c16, and Hawaii was admitted into the Union on Aug. 21, 1959, on issuance of Proc. No. 3309, Aug. 21, 1959, 24 F.R. 6868, 73 Stat. c74. For Alaska Statehood Law, see Pub. L. 85-508, July 7, 1958, 72 Stat. 339, set out as a note preceding former section 21 of Title 48, Territories and Insular Possessions. For Hawaii Statehood Law, see Pub. L. 86-3, Mar. 18, 1959, 73 Stat. 4, set out as a note preceding former section 491 of Title 48.

§ 113. Residence of Members of Congress for State income tax laws

(a) No State, or political subdivision thereof, in which a Member of Congress maintains a place of abode for purposes of attending sessions of Congress may, for purposes of any income tax (as defined in section 110(c) of this title) levied by such State or political subdivision thereof—

- (1) treat such Member as a resident or domiciliary of such State or political subdivision thereof; or
- (2) treat any compensation paid by the United States to such Member as income for services performed within, or from sources within, such State or political subdivision thereof,

unless such Member represents such State or a district in such State.

(b) For purposes of subsection (a)—

- (1) the term “Member of Congress” includes the delegates from the District of Columbia, Guam, and the Virgin Islands, and the Resident Commissioner from Puerto Rico; and
- (2) the term “State” includes the District of Columbia.

(Added Pub. L. 95-67, § 1(a), July 19, 1977, 91 Stat. 271.)

EFFECTIVE DATE

Section 1(c) of Pub. L. 95-67 provided that: “The amendments made by subsections (a) and (b) [enacting this section and amending analysis preceding section 101 of this title] shall be effective with respect to all taxable years, whether beginning before, on, or after the date of the enactment of this Act [July 19, 1977].”

RESIDENCE OF MEMBERS OF CONGRESS FOR STATE PERSONAL PROPERTY TAX ON MOTOR VEHICLES

Pub. L. 99-190, § 101(c) [H.R. 3067, § 131], Dec. 19, 1985, 99 Stat. 1224; Pub. L. 100-202, § 106, Dec. 22, 1987, 101 Stat. 1329-433, provided that:

“(a) No State, or political subdivision thereof, in which a Member of Congress maintains a place of abode for purposes of attending sessions of Congress may impose a personal property tax with respect to any motor vehicle owned by such Member (or by the spouse of such Member) unless such Member represents such State or a district in such State.

“(b) For purposes of this section—

“(1) the term ‘Member of Congress’ includes the delegates from the District of Columbia, Guam, and the Virgin Islands, and the Resident Commissioner from Puerto Rico;

“(2) the term ‘State’ includes the District of Columbia; and

“(3) the term ‘personal property tax’ means any tax imposed on an annual basis and levied on, with respect to, or measured by, the market value or assessed value of an item of personal property.

“(c) This section shall apply to all taxable periods beginning on or after January 1, 1985.”

§ 114. Limitation on State income taxation of certain pension income

(a) No State may impose an income tax on any retirement income of an individual who is not a resident or domiciliary of such State (as determined under the laws of such State).

(b) For purposes of this section—

(1) The term “retirement income” means any income from—

(A) a qualified trust under section 401(a) of the Internal Revenue Code of 1986 that is exempt under section 501(a) from taxation;

(B) a simplified employee pension as defined in section 408(k) of such Code;

(C) an annuity plan described in section 403(a) of such Code;

(D) an annuity contract described in section 403(b) of such Code;

(E) an individual retirement plan described in section 7701(a)(37) of such Code;

(F) an eligible deferred compensation plan (as defined in section 457 of such Code);

(G) a governmental plan (as defined in section 414(d) of such Code);

(H) a trust described in section 501(c)(18) of such Code; or

(I) any plan, program, or arrangement described in section 3121(v)(2)(C) of such Code, if such income—

(i) is part of a series of substantially equal periodic payments (not less frequently than annually) made for—

(I) the life or life expectancy of the recipient (or the joint lives or joint life expectancies of the recipient and the designated beneficiary of the recipient), or

(II) a period of not less than 10 years, or

(ii) is a payment received after termination of employment and under a plan, program, or arrangement (to which such employment relates) maintained solely for the purpose of providing retirement benefits for employees in excess of the limitations imposed by 1 or more of sections 401(a)(17), 401(k), 401(m), 402(g), 403(b), 408(k), or 415 of such Code or any other

limitation on contributions or benefits in such Code on plans to which any of such sections apply.

Such term includes any retired or retainer pay of a member or former member of a uniform service computed under chapter 71 of title 10, United States Code.

(2) The term “income tax” has the meaning given such term by section 110(c).

(3) The term “State” includes any political subdivision of a State, the District of Columbia, and the possessions of the United States.

(e)¹ Nothing in this section shall be construed as having any effect on the application of section 514 of the Employee Retirement Income Security Act of 1974.

(Added Pub. L. 104-95, §1(a), Jan. 10, 1996, 109 Stat. 979.)

REFERENCES IN TEXT

The Internal Revenue Code of 1986, referred to in subsec. (b)(1), is classified generally to Title 26, Internal Revenue Code.

Section 514 of the Employee Retirement Income Security Act of 1974, referred to in subsec. (e), is classified to section 1144 of Title 29, Labor.

EFFECTIVE DATE

Section 1(c) of Pub. L. 104-95 provided that: “The amendments made by this section [enacting this section] shall apply to amounts received after December 31, 1995.”

CHAPTER 5—OFFICIAL TERRITORIAL PAPERS

Sec.	
141.	Collection, preparation and publication.
142.	Appointment of experts.
143.	Employment and utilization of other personnel; cost of copy reading and indexing.
144.	Cooperation of departments and agencies.
145.	Printing and distribution.
146.	Authorization of appropriations.

AMENDMENTS

1951—Chapter added by act Oct. 31, 1951, ch. 655, § 12, 65 Stat. 713.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

Similar provisions were contained in former chapter 5, comprising former sections 141 to 146, which was set out here but which was not a part of this title. Former sections 141 to 146 were derived from: acts Mar. 3, 1925, ch. 419, §§ 1, 2, 43 Stat. 1104; Mar. 3, 1925, ch. 419, §§ 3, 4, as added Feb. 28, 1929, ch. 385, 45 Stat. 1412, 1413; Feb. 28, 1929, ch. 385, 45 Stat. 1412 (in addition to the provisions added to said act Mar. 3, 1925); Mar. 22, 1935, ch. 39, § 1 (part), 49 Stat. 69; Feb. 14, 1936, ch. 70, 49 Stat. 1139; May 15, 1936, ch. 405, § 1 (part), 49 Stat. 1311; June 16, 1937, ch. 359, § 1 (part), 50 Stat. 262, 263; June 28, 1937, ch. 386, 50 Stat. 323, 324; Apr. 27, 1938, ch. 180, § 1 (part), 52 Stat. 249; June 29, 1939, ch. 248, title I (part), 53 Stat. 886; July 31, 1945, ch. 336, 59 Stat. 510, 511; 1946 Proc. No. 2714, Dec. 31, 1946, 12 F.R. 1; act Oct. 28, 1949, ch. 782, title XI, § 1106(a), 63 Stat. 972; 1950 Reorg. Plan No. 20, § 1, eff. May 24, 1950, 15 F.R. 3178, 64 Stat. 1272; act July 7, 1950, ch. 452, 64 Stat. 320. All of the foregoing provisions, with the exception of 1946 Proc. No. 2714, act Oct. 28, 1949, § 1106(a), and 1950 Reorg. Plan No. 20, § 1, were repealed by act Oct. 31, 1951, ch. 655, § 56(k)(1)–(11), 65 Stat.

¹ So in original. No subssecs. (c) and (d) have been enacted.

730. Subsec. (l) of section 56 provided that the repeal should not affect any rights or liabilities existing under the repealed statutes on the effective date of the repeal (Oct. 31, 1951). For delegation of functions under the repealed statutes, and for transfer of records, property, personnel, and funds, see sections 3 and 4 of said 1950 Reorg. Plan No. 20, set out in the Appendix to Title 5, Government Organization and Employees.

§ 141. Collection, preparation and publication

The Archivist of the United States, hereinafter referred to in this chapter as the “Archivist”, shall continue to completion the work of collecting, editing, copying, and suitably arranging for issuance as a Government publication, the official papers relating to the Territories from which States of the United States were formed, in the national archives, as listed in Parker’s “Calendar of Papers in Washington” Archives Relating to the Territories of the United States (to 1873)”, being publication numbered 148 of the Carnegie Institution of Washington, together with such additional papers of like character which may be found.

(Added Oct. 31, 1951, ch. 655, § 12, 65 Stat. 713; amended Pub. L. 98-497, title I, § 107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Pub. L. 98-497 substituted “Archivist of the United States” and “Archivist” for “Administrator of General Services” and “Administrator”, respectively.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding this section.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 142, 143, 144 of this title.

§ 142. Appointment of experts

For the purpose of carrying on the work prescribed by section 141 of this title, the Archivist, without regard to the Classification Act of 1949 and the civil service laws and regulations thereunder, may engage the services, either in or outside of the District of Columbia, of not to exceed five historical experts who are especially informed on the various phases of the territorial history of the United States and are especially qualified for the editorial work necessary in arranging such territorial papers for publication.

(Added Oct. 31, 1951, ch. 655, § 12, 65 Stat. 714; amended Pub. L. 98-497, title I, § 107(f), Oct. 19, 1984, 98 Stat. 2292.)

REFERENCES IN TEXT

The Classification Act of 1949, referred to in text, is act Oct. 28, 1949, ch. 782, 63 Stat. 954, which was repealed by Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 632, and reenacted by the first section thereof as chapter 51 and subchapter III of chapter 53 of Title 5, Government Organization and Employees.

The civil service laws, referred to in text, are set forth in Title 5. See, particularly, section 3301 et seq. of Title 5.

AMENDMENTS

1984—Pub. L. 98-497 substituted “Archivist” for “Administrator”.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

§ 143. Employment and utilization of other personnel; cost of copy reading and indexing

(a) In carrying out his functions under this chapter, the Archivist may employ such clerical assistants as may be necessary.

(b) The work of copy reading and index making for the publication of the papers described in section 141 of this title shall be done by the regular editorial staff of the National Archives and Records Administration, and the cost of this particular phase of the work (prorated each month according to the number of hours spent and the annual salaries of the clerks employed) shall be charged against the annual appropriations made under section 146 of this title.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 714; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Subsec. (a). Pub. L. 98-497 substituted “Archivist” for “Administrator”.

Subsec. (b). Pub. L. 98-497 substituted “National Archives and Records Administration” for “General Services Administration”.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

§ 144. Cooperation of departments and agencies

The heads of the several executive departments and independent agencies and establishments shall cooperate with the Archivist in the work prescribed by section 141 of this title by permitting access to any records deemed by him to be necessary to the completion of such work.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 714; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Pub. L. 98-497 substituted “Archivist” for “Administrator”.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

§ 145. Printing and distribution

(a) The Public Printer shall print and bind each volume of the official papers relating to the Territories of the United States as provided for in this chapter, of which—

(1) four hundred and twenty copies shall be delivered to the Superintendent of Documents, Government Printing Office, for distribution, on the basis of one copy each, and as directed by the Archivist, to those historical associations, commissions, museums, or libraries and other nondepository libraries, not to exceed eight in number within each State, Territory, or Possession, which have been or may be designated by the Governor thereof to receive such copies;

(2) one hundred copies shall be delivered to the National Archives and Records Administration for the use of that Administration; and

(3) one hundred copies shall be delivered to the Superintendent of Documents for distribution in such manner and number as may be authorized and directed by the Joint Committee on Printing.

(b) The historical associations, commissions, museums, or libraries and other nondepository libraries within each State, Territory, or Possession which have been or may be designated by the Governor thereof to receive the publications referred to in subsection (a) of this section, shall, during their existence, receive the succeeding volumes, the distribution of which shall be made by the Superintendent of Documents in accordance with lists of designations transmitted to him by the Archivist. A new designation may be made to the Archivist by the Governor only when a designated association, commission, museum, or library shall cease to exist, or when authorized by law.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 714; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Subsec. (a)(1). Pub. L. 98-497 substituted “Archivist” for “Administrator”.

Subsec. (a)(2). Pub. L. 98-497 substituted “National Archives and Records Administration” for “General Services Administration”.

Subsec. (b). Pub. L. 98-497 substituted “Archivist” for “Administrator” in two places.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

§ 146. Authorization of appropriations

For the purposes of this chapter, there are authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, sums of not more than \$50,000 for any one fiscal year.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 715.)

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding section 141 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 143 of this title.