

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.

AMENDMENTS

1998—Pub. L. 105-261 designated existing provisions as subsec. (a), inserted heading, and added subsecs. (b) and (c).

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-261, div. A, title X, §1075(b)(2), Oct. 17, 1998, 112 Stat. 2139, provided that: “The amendment made by this subsection [amending this section] shall apply to pay and compensation paid after the date of the enactment of this Act [Oct. 17, 1998].”

§ 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;