

cers 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.)

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.

Sec.

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
115. Limitation on State authority to tax compensation paid to individuals performing services at Fort Campbell, Kentucky.
116. Rules for determining State and local government treatment of charges related to mobile telecommunications services.
117. Sourcing rules.
118. Limitations.
119. Electronic databases for nationwide standard numeric jurisdictional codes.
120. Procedure if no electronic database provided.
121. Correction of erroneous data for place of primary use.
122. Determination of place of primary use.
123. Scope; special rules.
124. Definitions.
125. Nonseverability.
126. No inference.

AMENDMENTS

2000—Pub. L. 106-252, §2(b), July 28, 2000, 114 Stat. 633, added items 116 to 126.

1998—Pub. L. 105-261, div. A, title X, §1075(a)(2), Oct. 17, 1998, 112 Stat. 2138, added item 115.

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.

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."

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

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

(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 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.

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

“(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.”

§ 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 [now Committee on House Administration] 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.