(j) No part of the flag should ever be used as a costume or athletic uniform. However, a flag patch may be affixed to the uniform of military personnel, firemen, policemen, and members of patriotic organizations. The flag represents a living country and is itself considered a living thing. Therefore, the lapel flag pin being a replica, should be worn on the left lapel near the heart.

(k) The flag, when it is in such condition that it is no longer a fitting emblem for display, should be destroyed in a dignified way, preferably by burning.

(Added Pub. L. 105–225, §2(a), Aug. 12, 1998, 112 Stat. 1497.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
8	36:176.	June 22, 1942, ch. 435, §4, 56 Stat. 379; Dec. 22, 1942, ch. 806, §4, 56 Stat. 1076; July 7, 1976, Pub. L. 94–344, (12)–(16), 90 Stat. 812.

§9. Conduct during hoisting, lowering or passing of flag

During the ceremony of hoisting or lowering the flag or when the flag is passing in a parade or in review, all persons present in uniform should render the military salute. Members of the Armed Forces and veterans who are present but not in uniform may render the military salute. All other persons present should face the flag and stand at attention with their right hand over the heart, or if applicable, remove their headdress with their right hand and hold it at the left shoulder, the hand being over the heart. Citizens of other countries present should stand at attention. All such conduct toward the flag in a moving column should be rendered at the moment the flag passes.

(Added Pub. L. 105–225, §2(a), Aug. 12, 1998, 112 Stat. 1498; Pub. L. 110–181, div. A, title V, §594, Jan. 28, 2008, 122 Stat. 138.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
9	36:177.	June 22, 1942, ch. 435, §5, 56 Stat. 380; Dec. 22, 1942, ch. 806, §5, 56 Stat. 1077; July 7, 1976, Pub. L. 94–344, (17), 90 Stat. 812.

AMENDMENTS

2008—Pub. L. 110–181 substituted ''all persons present in uniform should render the military salute. Members of the Armed Forces and veterans who are present but not in uniform may render the military salute. All other persons present should face the flag and stand at attention with their right hand over the heart, or if applicable, remove their headdress with their right hand and hold it at the left shoulder, the hand being over the heart. Citizens of other countries present should stand at attention. All such conduct toward the flag in a moving column should be rendered at the moment the flag passes.'' for ''all persons present except those in uniform should face the flag and stand at attention with the right hand over the heart. Those present in uniform should render the military salute. When not in uniform, men should remove their headdress with their right hand and hold it at the left shoulder, the hand being over the heart. Aliens should stand at attention. The salute to the flag in a moving column should be rendered at the moment the flag passes.''

§10. Modification of rules and customs by President

Any rule or custom pertaining to the display of the flag of the United States of America, set forth herein, may be altered, modified, or repealed, or additional rules with respect thereto may be prescribed, by the Commander in Chief of the Armed Forces of the United States, whenever he deems it to be appropriate or desirable; and any such alteration or additional rule shall be set forth in a proclamation.

(Added Pub. L. 105–225, §2(a), Aug. 12, 1998, 112 Stat. 1498.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
10	36:178.	June 22, 1942, ch. 435, §8, 56 Stat. 380; Dec. 22, 1942, ch. 806, §8, 56 Stat. 1077; July 7, 1976, Pub. L. 94–344, (20), 90 Stat. 813.

REFERENCES IN TEXT

Herein, referred to in text, means sections 4 to 10 of this title.

PROC. NO. 2605. THE FLAG OF THE UNITED STATES

Proc. No. 2605, Feb. 18, 1944, 9 F.R. 1957, 58 Stat. 1126, provided:

The flag of the United States of America is universally representative of the principles of the justice, liberty, and democracy enjoyed by the people of the United States; and

People all over the world recognize the flag of the United States as symbolic of the United States; and

The effective prosecution of the war requires a proper understanding by the people of other countries of the material assistance being given by the Government of the United States:

NOW, THEREFORE, by virtue of the power vested in me by the Constitution and laws of the United States, particularly by the Joint Resolution approved June 22, 1942, as amended by the Joint Resolution approved December 22, 1942 [now sections 4 to 10 of this title], as President and Commander in Chief, it is hereby proclaimed as follows:

1. The use of the flag of the United States or any representation thereof, if approved by the Foreign Economic Administration, on labels, packages, cartons, cases, or other containers for articles or products of the United States intended for export as lend-lease aid, as relief and rehabilitation aid, or as emergency supplies for the Territories and possessions of the United States, or similar purposes, shall be considered a proper use of the flag of the United States and consistent with the honor and respect due to the flag.

2. If any article or product so labelled, packaged or otherwise bearing the flag of the United States or any representation thereof, as provided for in section 1, should, by force of circumstances, be diverted to the ordinary channels of domestic trade, no person shall be considered as violating the rules and customs pertaining to the display of the flag of the United States, as set forth in the Joint Resolution approved June 22, 1942, as amended by the Joint Resolution approved December 22, 1942 (U.S.C., Supp. II, title 36, secs. 171–178) [now sections 4 to 10 of this title] for possessing, transporting, displaying, selling or otherwise transferring any such article or product solely because the label, package, carton, case, or other container bears the flag of the United States or any representation thereof.

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.)

§ 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.)

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 income[2]
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.

[1] So in original. Does not conform to section catchline.
[2] So in original. Probably should be followed by a period.