ernment of the Virgin Islands, and of funds derived from bond issues, and the authority to audit, in accordance with law and administrative regulations, all expenditures of funds and property pertaining to the government of the Virgin Islands including those pertaining to trust funds held by the government of the Virgin Islands.

(2) The authority to report to the Secretary of the Interior and the Governor of the Virgin Islands all failures to collect amounts due the government, and expenditures of funds or uses of property which are irregular or not pursuant to law.

(b) Scope of authority transferred

The authority granted in paragraph (a) of this section shall extend to all activities of the government of the Virgin Islands, and shall be in addition to the authority conferred upon the Inspector General by the Inspector General Act of 1978 (92 Stat. 1101), as amended.

(c) Transfer of personnel, assets, etc., of office of government comptroller for Virgin Islands to Office of Inspector General, Department of the Interior

In order to carry out the provisions of this section, the personnel, assets, liabilities, contracts, property, records, and unexpended balances of appropriations, authorizations, allocations, and other funds employed, held, used, arising from, available or to be made available, of the office of the government comptroller for the Virgin Islands related to its audit function are hereby transferred to the Office of Inspector General, Department of the Interior.

(July 22, 1954, ch. 558, § 17, as added Pub. L. 97–357, title III, § 309(b), Oct. 19, 1982, 96 Stat. 1710.)

REFERENCES IN TEXT

The Inspector General Act of 1978, referred to in subsec. (b), is Pub. L. 95–452, Oct. 12, 1978, 92 Stat. 1101, as amended, which is set out in the Appendix to Title 5, Government Organization and Employees.

PRIOR PROVISIONS

A prior section 1599, acts July 22, 1954, ch. 558, § 17, 68 Stat. 505; Aug. 28, 1958, Pub. L. 85–851, §§ 4, 5, 72 Stat. 1094, 1095; Mar. 20, 1962, Pub. L. 87–421, 76 Stat. 43; Aug. 23, 1968, Pub. L. 90–496, § 9, 82 Stat. 840; Oct. 15, 1977, Pub. L. 95–134, title III, § 301(a), 91 Stat. 1162, related to appointment, status, and duties of the government comptroller for the Virgin Islands, prior to repeal by Pub. L. 97–357, § 309(b).

SUBCHAPTER V—JUDICIAL BRANCH

§ 1611. District Court of Virgin Islands; local courts; jurisdiction; practice and procedure

(a) District Court of Virgin Islands; local courts

The judicial power of the Virgin Islands shall be vested in a court of record designated the ''District Court of the Virgin Islands'' established by Congress, and in such appellate court and lower local courts as may have been or may hereafter be established by local law.

(b) Jurisdiction

The legislature of the Virgin Islands may vest in the courts of the Virgin Islands established by local law jurisdiction over all causes in the Virgin Islands over which any court established by the Constitution and laws of the United States does not have exclusive jurisdiction. Such jurisdiction shall be subject to the concurrent jurisdiction conferred on the District Court of the Virgin Islands by section 1612(a) and (c) of this title.

(c) Practice and procedure

The rules governing the practice and procedure of the courts established by local law and those prescribing the qualifications and duties of the judges and officers thereof, oaths and bonds, and the times and places of holding court shall be governed by local law or the rules promulgated by those courts.

(July 22, 1954, ch. 558, § 21, 68 Stat. 506; Pub. L. 98–454, title VII, § 702, Oct. 5, 1984, 98 Stat. 1737.)

AMENDMENTS

1984—Pub. L. 98–454 designated existing provisions as subsec. (a), inserted ''established by Congress'' before ''and in such'' and substituted ''appellate court and lower local courts as may have been or may hereafter be established by local law'' for ''court or courts of inferior jurisdiction as have been or may hereafter be established by local law'', and added subsecs. (b) and (c).

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–454 effective on ninetieth day following Oct. 5, 1984, see section 1005 of Pub. L. 98–454, set out as a note under section 1424 of this title.

§ 1612. Jurisdiction of District Court

(a) Jurisdiction

The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United States, including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28 and that of a bankruptcy court of the United States. The District Court of the Virgin Islands shall have exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to the Virgin Islands, regardless of the degree of the offense or of the amount involved, except the ancillary laws relating to the income tax enacted by the legislature of the Virgin Islands. Any act or failure to act with respect to the income tax laws applicable to the Virgin Islands which would constitute a criminal offense described in chapter 75 of subtitle F of title 26 shall constitute an offense against the government of the Virgin Islands and may be prosecuted in the name of the government of the Virgin Islands by the appropriate officers thereof in the District Court of the Virgin Islands without the request or the consent of the United States attorney for the Virgin Islands, notwithstanding the provisions of section 1617 of this title.

(b) General jurisdiction; limitations

In addition to the jurisdiction described in subsection (a) the District Court of the Virgin Islands shall have general original jurisdiction in all causes in the Virgin Islands the jurisdiction over which is not then vested by local law in the local courts of the Virgin Islands: *Provided*, That the jurisdiction of the District Court of the Virgin Islands under this subsection shall