and all quarantine, passport, immigration, and naturalization fees collected in the Virgin Islands shall be covered into the treasury of the Virgin Islands and held in account for the respective municipalities, and shall be expended for the benefit and government of said municipalities in accordance with the annual municipal budgets. The Municipal Council of Saint Croix may make appropriations for the purposes of said municipality from, and to be paid out of, the funds credited to its account in the treasury of the Virgin Islands; and the Municipal Council of Saint Thomas and Saint John may make appropriations for the purposes of said municipality from, and to be paid out of, the funds credited to its account in said treasury.

(June 22, 1936, ch. 699, § 35, 49 Stat. 1816.)

§ 1406i. Taxes and fees; power to assess and collect; ports of entry; export duties

Taxes and assessments on property and incomes, internal-revenue taxes, license fees, and service fees may be imposed and collected, and royalties for franchises, privileges, and concessions granted may be collected for the purposes of the Government of the Virgin Islands as may be provided and defined by the municipal councils herein established: *Provided*, That all money hereafter derived from any tax levied or assessed for a special purpose shall be treated as a special fund in the treasury of the Virgin Islands and paid out for such purpose only, except when otherwise authorized by the legislative authority having jurisdiction after the purpose for which such fund was created has been accomplished. Until Congress shall otherwise provide, all laws concerning import duties and customs in the municipality of Saint Thomas and Saint John now in effect shall be in force and effect in and for the Virgin Islands: *Provided*, That the Secretary of the Treasury shall designate the several ports and sub-ports of entry in the Virgin Islands of the United States and shall make such rules and regulations and appoint such officers and employees as he may deem necessary for the administration of the customs laws in the Virgin Islands of the United States; and he shall fix the compensation of all such officers and employees and provide for the payment of such compensations and other expenses of the collection of duties, fees, and taxes imposed under the customs laws from the receipts thereof. The export duties in effect on June 22, 1936 may be from time to time reduced, repealed, or restored by ordinance of the municipal council having jurisdiction: *Provided further*, That no new export duties shall be levied in the Virgin Islands except by the Congress.

(June 22, 1936, ch. 699, § 36, 49 Stat. 1816.)

§ 1406j. Repealed. Pub. L. 89–554, § 8(a), Sept. 6, 1966, 80 Stat. 649

Section, act June 22, 1936, ch. 699, § 38, 49 Stat. 1817, provided for citizenship of officials and for oath of office.

§ 1406k. Repealed. Pub. L. 97–357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section, act June 22, 1936, ch. 699, § 39, 49 Stat. 1817, related to jurisdiction of Secretary of the Interior and Attorney General.

§ 1406*l*. Effective date

This subchapter shall take effect June 22, 1936, but until its provisions shall severally become operative as herein provided, the corresponding legislative, executive, and judicial functions of the existing government shall continue to be exercised as now provided by law or ordinance, and the present incumbents of all offices under the Government of the Virgin Islands shall continue in office until their successors are appointed and have qualified unless sooner removed by competent authority.

(June 22, 1936, ch. 699, § 40, 49 Stat. 1817.)

§ 1406m. Short title

This subchapter may be cited as the Organic Act of the Virgin Islands of the United States.

(June 22, 1936, ch. 699, § 41, 49 Stat. 1817.)

SUBCHAPTER III—VIRGIN ISLANDS CORPORATION

§§ 1407 to 1407i. Repealed. Pub. L. 97–357, title III, § 308(e), Oct. 19, 1982, 96 Stat. 1710

Section 1407, act June 30, 1949, ch. 285, § 1, 63 Stat. 350, related to creation of Virgin Islands Corporation under direction of the President of the United States or his representative for promotion of economic development of Virgin Islands.

Section 1407a, act June 30, 1949, ch. 285, § 2, 63 Stat. 351, related to principal offices of Corporation for venue purposes and establishment of branch offices.

Section 1407b, act June 30, 1949, ch. 285, § 3, 63 Stat. 351, set forth authorized activities of Corporation.

Section 1407c, acts June 30, 1949, ch. 285, § 4, 63 Stat. 352; Sept. 2, 1958, Pub. L. 85–913, §§ 1–3, 72 Stat. 1759; June 6, 1972, Pub. L. 92–310, title II, § 234, 86 Stat. 214, related to general powers of Corporation.

Section 1407d, act June 30, 1949, ch. 285, § 5, 63 Stat. 353, related to utilization of other Federal agencies and instrumentalities.

Section 1407e, acts June 30, 1949, ch. 285, § 6, 63 Stat. 353; Sept. 2, 1958, Pub. L. 85–913, § 4, 72 Stat. 1760; Oct. 4, 1961, Pub. L. 87–382, 75 Stat. 812, related to appropriation of money and establishment of a revolving fund.

Section 1407f, act June 30, 1949, ch. 285, § 7, 63 Stat. 353; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, related to use of funds and limitations thereon, interest payments to Treasury on advances, and contributions to retirement and disability funds.

Section 1407g, acts June 30, 1949, ch. 285, § 8, 63 Stat. 354; Sept. 2, 1958, Pub. L. 85–913, § 5, 72 Stat. 1760, related to authorization of appropriations necessary to cover losses substained in revenue-producing activities, expenses incurred in non-revenue-producing activities, and an appraisal of necessary working capital.

Section 1407h, acts June 30, 1949, ch. 285, § 9, 63 Stat. 354; Sept. 2, 1958, Pub. L. 85–913, § 6, 72 Stat. 1760, related to Board of Directors of Corporation.

Section 1407i, act June 30, 1949, ch. 285, § 10, 63 Stat. 355; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, related to transfer of functions, assets, and property of Virgin Islands Company to Corporation.

EFFECTIVE DATE

Act June 30, 1949, ch. 285, § 14, 63 Stat. 356, which provided that act June 30, 1949, ch. 285 [see Short Title note below] become effective June 30, 1949, was repealed by Pub. L. 97–357, title III, § 308(e), Oct. 19, 1982, 96 Stat. 1710.

SHORT TITLE

Act June 30, 1949, ch. 285, § 15, 63 Stat. 356, provided that act June 30, 1949, enacting sections 1407 to 1407i of