

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;

(D) an annuity contract described in section 403(b) of such Code;

(E) an individual retirement plan described in section 7701(a)(37) of such Code;

(F) an eligible deferred compensation plan (as defined in section 457 of such Code);

(G) a governmental plan (as defined in section 414(d) of such Code);

(H) a trust described in section 501(c)(18) of such Code; or

(I) any plan, program, or arrangement described in section 3121(v)(2)(C) of such Code, if such income—

(i) is part of a series of substantially equal periodic payments (not less frequently than annually) made for—

(I) the life or life expectancy of the recipient (or the joint lives or joint life expectancies of the recipient and the designated beneficiary of the recipient), or  
 (II) a period of not less than 10 years, or

(ii) is a payment received after termination of employment and under a plan, program, or arrangement (to which such employment relates) maintained solely for the purpose of providing retirement benefits for employees in excess of the limitations imposed by 1 or more of sections 401(a)(17), 401(k), 401(m), 402(g), 403(b), 408(k), or 415 of such Code or any other limitation on contributions or benefits in such Code on plans to which any of such sections apply.

Such term includes any retired or retainer pay of a member or former member of a uniform service computed under chapter 71 of title 10, United States Code.

(2) The term “income tax” has the meaning given such term by section 110(c).

(3) The term “State” includes any political subdivision of a State, the District of Columbia, and the possessions of the United States.

(e)<sup>1</sup> Nothing in this section shall be construed as having any effect on the application of section 514 of the Employee Retirement Income Security Act of 1974.

(Added Pub. L. 104-95, §1(a), Jan. 10, 1996, 109 Stat. 979.)

REFERENCES IN TEXT

The Internal Revenue Code of 1986, referred to in subsec. (b)(1), is classified generally to Title 26, Internal Revenue Code.

Section 514 of the Employee Retirement Income Security Act of 1974, referred to in subsec. (e), is classified to section 1144 of Title 29, Labor.

EFFECTIVE DATE

Section 1(c) of Pub. L. 104-95 provided that: “The amendments made by this section [enacting this section] shall apply to amounts received after December 31, 1995.”

**§ 115. Limitation on State authority to tax compensation paid to individuals performing services at Fort Campbell, Kentucky**

Pay and compensation paid to an individual for personal services at Fort Campbell, Kentucky, shall be subject to taxation by the State or any political subdivision thereof of which such employee is a resident.

(Added Pub. L. 105-261, div. A, title X, §1075(a)(1), Oct. 17, 1998, 112 Stat. 2138.)

EFFECTIVE DATE

Pub. L. 105-261, div. A, title X, §1075(a)(3), Oct. 17, 1998, 112 Stat. 2138, provided that: “The amendments made by this subsection [enacting this section] shall apply to pay and compensation paid after the date of the enactment of this Act [Oct. 17, 1998].”

**CHAPTER 5—OFFICIAL TERRITORIAL PAPERS**

Sec. 141. Collection, preparation and publication.

<sup>1</sup> So in original. No subsecs. (c) and (d) have been enacted.

Sec. 142. Appointment of experts.  
 143. Employment and utilization of other personnel; cost of copy reading and indexing.  
 144. Cooperation of departments and agencies.  
 145. Printing and distribution.  
 146. Authorization of appropriations.

AMENDMENTS

1951—Chapter added by act Oct. 31, 1951, ch. 655, §12, 65 Stat. 713.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

Similar provisions were contained in former chapter 5, comprising former sections 141 to 146, which was set out here but which was not a part of this title. Former sections 141 to 146 were derived from: acts Mar. 3, 1925, ch. 419, §§1, 2, 43 Stat. 1104; Mar. 3, 1925, ch. 419, §§3, 4, as added Feb. 28, 1929, ch. 385, 45 Stat. 1412, 1413; Feb. 28, 1929, ch. 385, 45 Stat. 1412 (in addition to the provisions added to said act Mar. 3, 1925); Mar. 22, 1935, ch. 39, §1 (part), 49 Stat. 69; Feb. 14, 1936, ch. 70, 49 Stat. 1139; May 15, 1936, ch. 405, §1 (part), 49 Stat. 1311; June 16, 1937, ch. 359, §1 (part), 50 Stat. 262, 263; June 28, 1937, ch. 386, 50 Stat. 323, 324; Apr. 27, 1938, ch. 180, §1 (part), 52 Stat. 249; June 29, 1939, ch. 248, title I (part), 53 Stat. 886; July 31, 1945, ch. 336, 59 Stat. 510, 511; 1946 Proc. No. 2714, Dec. 31, 1946, 12 F.R. 1; act Oct. 28, 1949, ch. 782, title XI, §1106(a), 63 Stat. 972; 1950 Reorg. Plan No. 20, §1, eff. May 24, 1950, 15 F.R. 3178, 64 Stat. 1272; act July 7, 1950, ch. 452, 64 Stat. 320. All of the foregoing provisions, with the exception of 1946 Proc. No. 2714, act Oct. 28, 1949, §1106(a), and 1950 Reorg. Plan No. 20, §1, were repealed by act Oct. 31, 1951, ch. 655, §56(k)(1)–(11), 65 Stat. 730. Subsec. (l) of section 56 provided that the repeal should not affect any rights or liabilities existing under the repealed statutes on the effective date of the repeal (Oct. 31, 1951). For delegation of functions under the repealed statutes, and for transfer of records, property, personnel, and funds, see sections 3 and 4 of said 1950 Reorg. Plan No. 20, set out in the Appendix to Title 5, Government Organization and Employees.

**§ 141. Collection, preparation and publication**

The Archivist of the United States, hereinafter referred to in this chapter as the “Archivist”, shall continue to completion the work of collecting, editing, copying, and suitably arranging for issuance as a Government publication, the official papers relating to the Territories from which States of the United States were formed, in the national archives, as listed in Parker’s “Calendar of Papers in Washington” Archives Relating to the Territories of the United States (to 1873)”, being publication numbered 148 of the Carnegie Institution of Washington, together with such additional papers of like character which may be found.

(Added Oct. 31, 1951, ch. 655, §12, 65 Stat. 713; amended Pub. L. 98-497, title I, §107(f), Oct. 19, 1984, 98 Stat. 2292.)

AMENDMENTS

1984—Pub. L. 98-497 substituted “Archivist of the United States” and “Archivist” for “Administrator of General Services” and “Administrator”, respectively.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-497 effective Apr. 1, 1985, see section 301 of Pub. L. 98-497, set out as a note under section 2102 of Title 44, Public Printing and Documents.

SIMILAR PROVISIONS; REPEAL; SAVING CLAUSE; DELEGATION OF FUNCTIONS; TRANSFER OF PROPERTY AND PERSONNEL

See note preceding this section.