

United States, under regulations promulgated by the departmental Secretary having jurisdiction over such branch.

(July 30, 1947, ch. 389, 61 Stat. 645; Sept. 3, 1954, ch. 1263, § 4, 68 Stat. 1227.)

AMENDMENTS

1954—Subsec. (b). Act Sept. 3, 1954, substituted “personnel of any branch of the Armed Forces of the United States” for “Army or Navy personnel”.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 110 of this title.

§ 108. Same; jurisdiction of United States over Federal areas unaffected

The provisions of sections 105–110 of this title shall not for the purposes of any other provision of law be deemed to deprive the United States of exclusive jurisdiction over any Federal area over which it would otherwise have exclusive jurisdiction or to limit the jurisdiction of the United States over any Federal area.

(July 30, 1947, ch. 389, 61 Stat. 645.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 110 of this title.

§ 109. Same; exception of Indians

Nothing in sections 105 and 106 of this title shall be deemed to authorize the levy or collection of any tax on or from any Indian not otherwise taxed.

(July 30, 1947, ch. 389, 61 Stat. 645.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 110 of this title.

§ 110. Same; definitions

As used in sections 105–109 of this title—

(a) The term “person” shall have the meaning assigned to it in section 3797 of title 26.

(b) The term “sales or use tax” means any tax levied on, with respect to, or measured by, sales, receipts from sales, purchases, storage, or use of tangible personal property, except a tax with respect to which the provisions of section 104 of this title are applicable.

(c) The term “income tax” means any tax levied on, with respect to, or measured by, net income, gross income, or gross receipts.

(d) The term “State” includes any Territory or possession of the United States.

(e) The term “Federal area” means any lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency, of the United States; and any Federal area, or any part thereof, which is located within the exterior boundaries of any State, shall be deemed to be a Federal area located within such State.

(July 30, 1947, ch. 389, 61 Stat. 645.)

REFERENCES IN TEXT

Section 3797 of title 26, referred to in subsec. (a), is a reference to section 3797 of the Internal Revenue Code of 1939, which was repealed by section 7851 of the Inter-

nal Revenue Code of 1954, Title 26, and is covered by section 7701(a)(1) of Title 26. The Internal Revenue Code of 1954 was redesignated the Internal Revenue Code of 1986 by Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of Title 26, Internal Revenue Code. See also section 7852(b) of Title 26, Internal Revenue Code, for provision that references in any other law to a provision of the 1939 Code, unless expressly incompatible with the intent thereof, shall be deemed a reference to the corresponding provision of the 1986 Code.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 113, 114 of this title.

§ 111. Same; taxation affecting Federal employees; income tax

(a) GENERAL RULE.—The United States consents to the taxation of pay or compensation for personal service as an officer or employee of the United States, a territory or possession or political subdivision thereof, the government of the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by a duly constituted taxing authority having jurisdiction, if the taxation does not discriminate against the officer or employee because of the source of the pay or compensation.

(b) TREATMENT OF CERTAIN FEDERAL EMPLOYEES EMPLOYED AT FEDERAL HYDROELECTRIC FACILITIES LOCATED ON THE COLUMBIA RIVER.—Pay or compensation paid by the United States for personal services as an employee of the United States at a hydroelectric facility—

- (1) which is owned by the United States;
(2) which is located on the Columbia River;
and

(3) portions of which are within the States of Oregon and Washington,

shall be subject to taxation by the State or any political subdivision thereof of which such employee is a resident.

(c) TREATMENT OF CERTAIN FEDERAL EMPLOYEES EMPLOYED AT FEDERAL HYDROELECTRIC FACILITIES LOCATED ON THE MISSOURI RIVER.—Pay or compensation paid by the United States for personal services as an employee of the United States at a hydroelectric facility—

- (1) which is owned by the United States;
(2) which is located on the Missouri River;
and

(3) portions of which are within the States of South Dakota and Nebraska,

shall be subject to taxation by the State or any political subdivision thereof of which such employee is a resident.

(Added Pub. L. 89–554, § 2(c), Sept. 6, 1966, 80 Stat. 608; amended Pub. L. 105–261, div. A, title X, § 1075(b)(1), Oct. 17, 1998, 112 Stat. 2138.)

HISTORICAL AND REVISION NOTES

Table with 3 columns: Derivation, U.S. Code, Revised Statutes and Statutes at Large. Row 1: 5 U.S.C. 84a ... Apr. 12, 1939, ch. 59, § 4, 53 Stat. 575.

The words “received after December 31, 1938,” are omitted as obsolete. The words “pay or” are added before “compensation” for clarity as the word “pay” is

used throughout title 5, United States Code, to refer to the remuneration, salary, wages, or compensation for the personal services of a Federal employee. The word “territory” is not capitalized as there are no longer any “Territories.” The words “to tax such compensation” are omitted as unnecessary.

AMENDMENTS

1998—Pub. L. 105-261 designated existing provisions as subsec. (a), inserted heading, and added subsecs. (b) and (c).

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-261, div. A, title X, §1075(b)(2), Oct. 17, 1998, 112 Stat. 2139, provided that: “The amendment made by this subsection [amending this section] shall 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;