

(July 30, 1947, ch. 389, 61 Stat. 643.)

**§ 102. Same; by whom administered**

Such oath may be administered by any person who, by the law of the State, is authorized to administer the oath of office; and the person so administering such oath shall cause a record or certificate thereof to be made in the same manner, as by the law of the State, he is directed to record or certify the oath of office.

(July 30, 1947, ch. 389, 61 Stat. 644.)

**§ 103. Assent to purchase of lands for forts**

The President of the United States is authorized to procure the assent of the legislature of any State, within which any purchase of land has been made for the erection of forts, magazines, arsenals, dockyards, and other needful buildings, without such consent having been obtained.

(July 30, 1947, ch. 389, 61 Stat. 644.)

**§ 104. Tax on motor fuel sold on military or other reservation<sup>1</sup> reports to State taxing authority**

(a) All taxes levied by any State, Territory, or the District of Columbia upon, with respect to, or measured by, sales, purchases, storage, or use of gasoline or other motor vehicle fuels may be levied, in the same manner and to the same extent, with respect to such fuels when sold by or through post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders, and other similar agencies, located on United States military or other reservations, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory, or the District of Columbia, within whose borders the reservation affected may be located.

(b) The officer in charge of such reservation shall, on or before the fifteenth day of each month, submit a written statement to the proper taxing authorities of the State, Territory, or the District of Columbia within whose borders the reservation is located, showing the amount of such motor fuel with respect to which taxes are payable under subsection (a) for the preceding month.

(c) As used in this section, the term "Territory" shall include Guam.

(July 30, 1947, ch. 389, 61 Stat. 644; Aug. 1, 1956, ch. 827, 70 Stat. 799.)

AMENDMENTS

1956—Subsec. (c) added by act Aug. 1, 1956.

CIVIL AIRPORTS OWNED BY UNITED STATES SUBJECT TO SECTIONS 104 TO 110; SALES OR USE TAXES: FUELS FOR AIRCRAFT OR OTHER SERVICING OF AIRCRAFT; LANDING OR TAKING OFF CHARGES; LEASES

Section 210 of Pub. L. 91-258, title II, May 21, 1970, 84 Stat. 253, provided that:

"(a) Nothing in this title or in any other law of the United States shall prevent the application of sections 104 through 110 of title 4 of the United States Code to civil airports owned by the United States.

<sup>1</sup> So in original. Probably should be followed by a semicolon.

"(b) Subsection (a) shall not apply to—

"(1) sales or use taxes in respect of fuels for aircraft or in respect of other servicing of aircraft, or

"(2) taxes, fees, head charges, or other charges in respect of the landing or taking off of aircraft or aircraft passengers or freight.

"(c) In the case of any lease in effect on September 28, 1969, subsection (a) shall not authorize the levy or collection of any tax in respect of any transaction occurring, or any service performed, pursuant to such lease before the expiration of such lease (determined without regard to any renewal or extension of such lease made after September 28, 1969). For purposes of the preceding sentence, the term 'lease' includes a contract."

**§ 105. State, and so forth, taxation affecting Federal areas; sales or use tax**

(a) No person shall be relieved from liability for payment of, collection of, or accounting for any sales or use tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, on the ground that the sale or use, with respect to which such tax is levied, occurred in whole or in part within a Federal area; and such State or taxing authority shall have full jurisdiction and power to levy and collect any such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to sales or purchases made, receipts from sales received, or storage or use occurring, after December 31, 1940.

(July 30, 1947, ch. 389, 61 Stat. 644.)

TAXATION WITH RESPECT TO ESSENTIAL SUPPORT ACTIVITIES OR FUNCTIONS OF NON-GOVERNMENTAL PERSONS IN CONGRESSIONALLY-CONTROLLED LOCATIONS IN DISTRICT OF COLUMBIA

Pub. L. 100-202, §101(i) [title III, §307], Dec. 22, 1987, 101 Stat. 1329-290, 1329-309, as amended by Pub. L. 104-186, title II, §214, Aug. 20, 1996, 110 Stat. 1745, provided that:

"(a) Notwithstanding section 105 of title 4, United States Code, or any other provision of law, no person shall be required to pay, collect, or account for any sales, use, or similar excise tax, or any personal property tax, with respect to an essential support activity or function conducted by a nongovernmental person in the Capitol, the House Office Buildings, the Senate Office Buildings, the Capitol Grounds, or any other location under the control of the Congress in the District of Columbia.

"(b) As used in this section—

"(1) the term 'essential support activity or function' means a support activity or function so designated by the Committee on House Oversight [now Committee on House Administration] of the House of Representatives or the Committee on Rules and Administration of the Senate, acting jointly or separately, as appropriate;

"(2) the term 'personal property tax' means a tax of a State, a subdivision of a State, or any other authority of a State, that is levied on, levied with respect to, or measured by, the value of personal property;

"(3) the term 'sales, use, or similar excise tax' means a tax of a State, a subdivision of a State, or any other authority of a State, that is levied on, levied with respect to, or measured by, sales, receipts from sales, or purchases, or by storage, possession, or use of personal property; and

"(4) the term 'State' means a State of the United States, the District of Columbia, or a territory or possession of the United States.

“(c) This section shall apply to any sale, receipt, purchase, storage, possession, use, or valuation taking place after December 31, 1986.”

**§ 106. Same; income tax**

(a) No person shall be relieved from liability for any income tax levied by any State, or by any duly constituted taxing authority therein, having jurisdiction to levy such a tax, by reason of his residing within a Federal area or receiving income from transactions occurring or services performed in such area; and such State or taxing authority shall have full jurisdiction and power to levy and collect such tax in any Federal area within such State to the same extent and with the same effect as though such area was not a Federal area.

(b) The provisions of subsection (a) shall be applicable only with respect to income or receipts received after December 31, 1940.

(July 30, 1947, ch. 389, 61 Stat. 644.)

**§ 107. Same; exception of United States, its instrumentalities, and authorized purchases<sup>1</sup> therefrom**

(a) The provisions of sections 105 and 106 of this title shall not be deemed to authorize the levy or collection of any tax on or from the United States or any instrumentality thereof, or the levy or collection of any tax with respect to sale, purchase, storage, or use of tangible personal property sold by the United States or any instrumentality thereof to any authorized purchaser.

(b) A person shall be deemed to be an authorized purchaser under this section only with respect to purchases which he is permitted to make from commissaries, ship's stores, or voluntary unincorporated organizations of personnel of any branch of the Armed Forces of the 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”.

**§ 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.)

**§ 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.

<sup>1</sup> So in original. Probably should be “purchasers”.

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

**§ 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 Internal 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.

**§ 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.