

June 23, 1959, Pub. L. 86-60, title I, 73 Stat. 101.
 June 4, 1958, Pub. L. 85-439, title I, 72 Stat. 163.
 July 1, 1957, Pub. L. 85-77, title I, 71 Stat. 265.
 June 13, 1956, ch. 380, title I, 70 Stat. 265.
 June 16, 1955, ch. 147, title I, 69 Stat. 149.
 July 1, 1954, ch. 446, title I, 68 Stat. 372.
 July 31, 1953, ch. 298, title I, 67 Stat. 273.
 July 9, 1952, ch. 597, title I, 66 Stat. 457.
 Aug. 31, 1951, ch. 375, title I, 65 Stat. 263.

§ 1666. Extension of scientific, technical, and other assistance; grant-in-aid program restriction; limitations on expenditures

Upon request of the Secretary of the Interior—

(a) the head of any Federal department, agency, or corporation may, notwithstanding any other provision of law, extend to American Samoa, without reimbursement, such scientific, technical, and other assistance under any program which it administers as, in the judgment of the Secretary of the Interior, will promote the welfare of American Samoa. The provisions of the preceding sentence shall not apply to financial assistance under any grant-in-aid program. The Secretary of the Interior shall not request assistance pursuant to this subsection which will involve nonreimbursable costs as estimated for him in advance by the heads of the departments, agencies, and corporations concerned in excess of an aggregate of \$150,000 in any one fiscal year;

(b) the Secretary of Agriculture may extend to American Samoa the benefits of the Richard B. Russell National School Lunch Act, as amended [42 U.S.C. 1751 et seq.]; and

(c) the Secretary of Health, Education, and Welfare may extend to American Samoa the benefits of the Vocational Education Act of 1946, the Hospital Survey and Construction Act [42 U.S.C. 291 et seq.], and section 246 of title 42, all as amended.

(Pub. L. 87-688, §1, Sept. 25, 1962, 76 Stat. 586; Pub. L. 104-208, div. A, title I, §101(e) [title VII, §709(a)(7)], Sept. 30, 1996, 110 Stat. 3009-233, 3009-312; Pub. L. 106-78, title VII, §752(b)(18), Oct. 22, 1999, 113 Stat. 1170.)

REFERENCES IN TEXT

The Richard B. Russell National School Lunch Act, as amended, referred to in subsec. (b), is act June 4, 1946, ch. 281, 60 Stat. 230, as amended, which is classified generally to chapter 13 (§1751 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 1751 of Title 42 and Tables.

The Vocational Education Act of 1946, referred to in subsec. (c), is act June 8, 1936, ch. 541, 49 Stat. 1488, as amended, which was classified to sections 15h to 15q, 15aa to 15jj, and 15aaa to 15ggg of Title 20, Education, and was repealed by section 103 of Pub. L. 90-576, title I, Oct. 16, 1968, 82 Stat. 1091. See section 2301 et seq. of Title 20.

The Hospital Survey and Construction Act, referred to in subsec. (c), is act Aug. 13, 1946, ch. 958, 60 Stat. 1041, as amended, which added a title VI to the Public Health Service Act, and was classified to subchapter IV (§291 et seq.) of chapter 6A of Title 42, The Public Health and Welfare. Such title VI was amended generally by Pub. L. 88-443, §3(a) Aug. 18, 1964, 78 Stat. 447. For complete classification of this Act to the Code, see Tables.

AMENDMENTS

1999—Subsec. (b). Pub. L. 106-78 substituted “Richard B. Russell National School Lunch Act” for “National School Lunch Act”.

1996—Subsec. (c). Pub. L. 104-208 struck out “the Library Services Act,” after “the Vocational Education Act of 1946.”

TRANSFER OF FUNCTIONS

For transfer of functions and offices (relating to education) of Secretary and Department of Health, Education, and Welfare to Secretary and Department of Education, and termination of certain offices and positions and redesignation of Secretary of Health, Education, and Welfare as Secretary of Health and Human Services, see sections 3441, 3503, and 3508 of Title 20, Education.

§ 1667. Repealed. Pub. L. 90-576, title I, § 103, Oct. 16, 1968, 82 Stat. 1091

Section, Pub. L. 87-688, §2, Sept. 25, 1962, 76 Stat. 586, extended to American Samoa the benefits of the Vocational Education Act of 1946 and authorized an annual appropriation of \$80,000 therefor.

EFFECTIVE DATE OF REPEAL

Section 103 of Pub. L. 90-576 provided that repeal of this section is effective July 1, 1969.

§ 1668. Reporting duties of Governor and transfer of functions from government comptroller for American Samoa to Inspector General, Department of the Interior

(a) Comprehensive annual financial report; contents; other reports

The Governor of American Samoa shall prepare, publish, and submit to the Congress and the Secretary of the Interior a comprehensive annual financial report in conformance with the standards of the National Council on Governmental Accounting within one hundred and twenty days after the close of the fiscal year. The comprehensive annual financial report shall include statistical data as set forth in the standards of the National Council of Governmental Accounting relating to the physical, economic, social, and political characteristics of the government, and any other information required by the Congress. The Governor shall also make such other reports at such other times as may be required by the Congress or under applicable Federal law.

(b) Functions, powers, and duties transferred

The following functions, powers, and duties heretofore vested in the government comptroller for American Samoa are hereby transferred to the Inspector General, Department of the Interior, for the purpose of establishing an organization which will maintain a satisfactory level of independent audit oversight of the government of American Samoa:

(1) The authority to audit all accounts pertaining to the revenue and receipts of the government of American Samoa, 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 American Samoa including those pertaining to trust funds held by the government of American Samoa.

(2) The authority to report to the Secretary of the Interior and the Governor of American Samoa all failures to collect amounts due the government, and expenditures of funds or uses

or property which are irregular or not pursuant to law.

(c) Scope of authority transferred

The authority granted in paragraph (b) of this section shall extend to all activities of the government of American Samoa, 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.

(d) Transfer of personnel, assets, etc., of office of government comptroller for American Samoa 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 American Samoa relating to its audit function are hereby transferred to the Office of Inspector General, Department of the Interior.

(Pub. L. 96-205, title V, §501, as added Pub. L. 97-357, title IV, §402, Oct. 19, 1982, 96 Stat. 1711; amended Pub. L. 105-362, title IX, §901(o), Nov. 10, 1998, 112 Stat. 3291.)

REFERENCES IN TEXT

The Inspector General Act of 1978, referred to in subsec. (c), 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 1668, Pub. L. 96-205, title V, §501, Mar. 12, 1980, 94 Stat. 90, mandated payment of salary and expenses of the government comptroller for American Samoa from funds appropriated to the Department of the Interior, prior to repeal by Pub. L. 97-357, §402.

AMENDMENTS

1998—Subsec. (a). Pub. L. 105-362 struck out “The Governor shall transmit the comprehensive annual financial report to the Inspector General of the Department of the Interior who shall audit it and report his findings to the Congress.” after “other information required by the Congress.” and “He shall also submit to the Congress, the Secretary of the Interior, and the cognizant Federal auditors a written statement of actions taken or contemplated on Federal audit recommendations within sixty days after the issuance date of the audit report.” after “under applicable Federal law.”

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions in the 1st sentence of subsec. (a) of this section relating to the requirement that the Governor submit a comprehensive annual financial report to Congress, see section 3003 of Pub. L. 104-66, as amended, set out as a note under section 1113 of Title 31, Money and Finance, and the 14th item on page 115 of House Document No. 103-7.

§ 1669. Administration and enforcement of collection of customs duties; employment and training of residents

The Secretary of the Treasury shall, upon the request of the Governor of American Samoa, administer and enforce the collection of all customs duties derived from American Samoa, without cost to the government of American

Samoa. The Secretary of the Treasury, in consultation with the Governor of American Samoa, shall make every effort to employ and train the residents of American Samoa to carry out the provisions of this section. The administration and enforcement of this section shall commence October 1, 1980.

(Pub. L. 96-205, title V, §502, Mar. 12, 1980, 94 Stat. 90.)

§ 1670. Industrial development bonds

(a) Issuance

The legislature of the government of American Samoa may cause to be issued after September 20, 1984, industrial development bonds (within the meaning of section 103(b)(2)¹ of title 26).

(b) Exemption of all bonds from income taxation by State and local governments

(1) In general

The interest on any bond or other obligation issued by or on behalf of the Government of American Samoa shall be exempt from taxation by the Government of American Samoa and the governments of any of the several States, the District of Columbia, any territory or possession of the United States, and any subdivision thereof.

(2) Exemption applicable only to income taxes

The exemption provided by paragraph (1) shall not apply to gift, estate, inheritance, legacy, succession, or other wealth transfer taxes.

(c) Cross reference

For exclusion of interest for purposes of Federal income taxation, see section 103 of title 26.

(Pub. L. 98-454, title II, §202, Oct. 5, 1984, 98 Stat. 1733; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 108-326, §1(a), Oct. 16, 2004, 118 Stat. 1270.)

REFERENCES IN TEXT

Section 103, referred to in subsec. (a), which related to interest on certain governmental obligations was amended generally by Pub. L. 99-514, title XIII, §1301(a), Oct. 22, 1986, 100 Stat. 2602, and as so amended relates to interest on State and local bonds. Section 103(b)(2), which prior to the general amendment defined industrial development bond, relates to the applicability of the interest exclusion to arbitrage bonds.

AMENDMENTS

2004—Subsec. (b). Pub. L. 108-326 amended heading and text generally, substituting provisions relating to exemption of all bonds from income taxation by State and local governments for provisions relating to exemption from taxation and definition of State.

1986—Subsecs. (a), (c). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-326, §2, Oct. 16, 2004, 118 Stat. 1270, provided that: “This Act [amending this section] shall apply to obligations issued after the date of the enactment of this Act [Oct. 16, 2004].”

¹ See References in Text note below.