

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.

¹ See References in Text note below.

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].”

CHAPTER 14—TRUST TERRITORY OF THE PACIFIC ISLANDS

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- 1681. Continuance of civil government for Trust Territory of the Pacific Islands; assistance programs; maximum fiscal year costs; reimbursement.
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- 1693. Audit of government; access to books, records, etc.
- 1694 to 1694e. Transferred.
- 1695. Federal education and health care programs; nonapplicability or nonparticipation.

TERMINATION OF TRUST TERRITORY OF THE PACIFIC ISLANDS

The Trust Territory of the Pacific Islands, which included the Northern Mariana Islands, the Federated States of Micronesia, the Marshall Islands, and Palau, terminated. The Trusteeship Agreement terminated with respect to the Republic of the Marshall Islands on Oct. 21, 1986, with respect to the Federated States of Micronesia and the Commonwealth of the Northern Mariana Islands on Nov. 3, 1986, and with respect to the Republic of Palau on Oct. 1, 1994. See Proc. No. 5564, Nov. 3, 1986, 51 F.R. 40399, set out as a note under section 1801 of this title, and Proc. No. 6726, Sept. 27, 1994, 59 F.R. 49777, set out as a note under section 1931 of this title.

For provisions relating to the Northern Mariana Islands, formerly set out as notes under section 1681 of this title, see chapter 17 (§1801 et seq.) of this title. For provisions relating to the Federated States of Microne-

sia, the Marshall Islands, and Palau, formerly set out as notes under section 1681 of this title, see chapter 18 (§1901 et seq.) of this title.

§ 1681. Continuance of civil government for Trust Territory of the Pacific Islands; assistance programs; maximum fiscal year costs; reimbursement

(a) Until Congress shall further provide for the government of the Trust Territory of the Pacific Islands, all executive, legislative, and judicial authority necessary for the civil administration of the Trust Territory shall continue to be vested in such person or persons and shall be exercised in such manner and through such agency or agencies as the President of the United States may direct or authorize.

(b) The head of any department, corporation, or other agency of the executive branch of the Government may, upon the request of the Secretary of the Interior, extend to the Trust Territory of the Pacific Islands, with or without reimbursement, scientific, technical, and other assistance under any program administered by such agency, or extend to the Trust Territory any Federal program administered by such agency, if the assistance or program will promote the welfare of the Trust Territory, notwithstanding any provision of law under which the Trust Territory may otherwise be ineligible for the assistance or program: *Provided*, That the Secretary of the Interior shall not request assistance pursuant to this subsection that involves, in the aggregate, an estimated nonreimbursable cost in any one fiscal year in excess of \$150,000: *Provided further*, That the cost of any program extended to the Trust Territory under this subsection shall be reimbursable out of appropriations authorized and made for the government of the Trust Territory pursuant to section 2 of this Act, as amended. The provisions of this subsection shall not apply to financial assistance under a grant-in-aid program.

(June 30, 1954, ch. 423, §1, 68 Stat. 330; Pub. L. 88-487, §1, Aug. 22, 1964, 78 Stat. 601.)

REFERENCES IN TEXT

Section 2 of this Act, as amended, referred to in subsec. (b), means section 2 of act June 30, 1954, set out as a note below.

CODIFICATION

Section was formerly classified to section 1435 of this title.

AMENDMENTS

1964—Pub. L. 88-487 designated existing provisions as subsec. (a) and added subsec. (b).

NOTES TRANSFERRED

For provisions relating to the Northern Mariana Islands, formerly set out as notes under this section, see chapter 17 (§1801 et seq.) of this title. For provisions relating to the Federated States of Micronesia, the Marshall Islands, and Palau, formerly set out as notes under this section, see chapter 18 (§1901 et seq.) of this title.

SIMILAR PROVISIONS

Similar provisions continuing the civil government for the Trust Territory of the Pacific Islands until June 30, 1954, were contained in act Aug. 8, 1953, ch. 383, §§1, 2, 67 Stat. 494, 495.

AUTHORIZATION OF APPROPRIATIONS

Pub. L. 87-541, July 19, 1962, 76 Stat. 171, provided in part that not more than \$15,000,000 be authorized to be appropriated for the fiscal year 1963.

Section 2 of act June 30, 1954, as amended July 19, 1962, Pub. L. 87-541, 76 Stat. 171; May 10, 1967, Pub. L. 90-16, §1, 81 Stat. 15; Oct. 21, 1968, Pub. L. 90-617, §1, 82 Stat. 1213; Dec. 24, 1970, Pub. L. 91-578, 84 Stat. 1559; Sept. 21, 1973, Pub. L. 93-111, §1, 87 Stat. 354; May 28, 1975, Pub. L. 94-27, §1, 89 Stat. 95; Apr. 1, 1976, Pub. L. 94-255, §1, 90 Stat. 299; Oct. 15, 1977, Pub. L. 95-134, title I, §101, 91 Stat. 1159; Mar. 12, 1980, Pub. L. 96-205, title I, §101, 94 Stat. 84; Dec. 24, 1980, Pub. L. 96-597, title IV, §401, 94 Stat. 3478, provided that: "There are authorized to be appropriated not to exceed \$25,000,000 for fiscal year 1967, for fiscal year 1975, \$75,000,000 for fiscal year 1976, \$80,000,000; for the period beginning July 1, 1976, and ending September 30, 1976, \$15,100,000; for fiscal year 1977, \$80,000,000; and such amounts as were authorized but not appropriated for fiscal years 1975, 1976, and 1977; for fiscal year 1978, \$90,000,000; for fiscal year 1979, \$122,700,000; for fiscal year 1980, \$112,000,000; for fiscal years after fiscal year 1980, such sums as may be necessary, including, but not limited to, sums needed for completion of the capital improvement program; for a basic communications system; for a feasibility study and construction of a hydroelectric project on Ponape; for expenditure by grant or contract for the installation, operation, and maintenance of communications systems which will provide internal and external communications; and up to but not to exceed \$8,000,000 for the construction of such buildings as are required for a four-year college to serve the Micronesian community (no appropriations for the construction of such buildings shall, however, be made (A) until, but not later than one year after the date of the enactment of this Act [Apr. 1, 1976], the President causes a study to be made by an appropriate authority to determine the educational need and the most suitable educational concept for such a college and transmits such study, together with his recommendations, to the Committees on Interior and Insular Affairs of the Senate and House of Representatives of the United States within said one year period and (B) until 90 calendar days after the receipt of such study and recommendations which shall be deemed approved unless specifically disapproved by resolution of either such committee), and \$1,800,000 for a human development project in the Marshall Islands plus such sums as are necessary, for each of such fiscal years, or periods, to offset reductions in, or the termination of, Federal grant-in-aid programs or other funds made available to the Trust Territory of the Pacific Islands by other Federal agencies, to remain available until expended, to carry out the provisions of this Act [this section] and to provide for a program of necessary capital improvements and public works related to health, education, utilities, highways, transportation facilities, communications, and public buildings: *Provided*, That except for funds appropriated for the activities of the Peace Corps no funds appropriated by any Act shall be used for administration of the Trust Territory of the Pacific Islands except as may be specifically authorized by law."

INVENTORY AND STUDY OF MOST UNIQUE AND SIGNIFICANT NATURAL, HISTORICAL, ETC., RESOURCES OF TRUST TERRITORY OF THE PACIFIC ISLANDS

Pub. L. 97-357, title II, §205, Oct. 19, 1982, 96 Stat. 1708, directed Secretary of the Interior to conduct a comprehensive inventory and study of the most unique and significant natural, historical, cultural and recreational resources of Trust Territory of the Pacific Islands with objective of preservation of their values and their careful use and appreciation by the public, along with a determination of their potential for attracting tourism, further provided that such inventory and study was to be conducted in full cooperation and consultation with affected governmental officials and the interested public, and was to identify areas or sites