

- 116. Rules for determining State and local government treatment of charges related to mobile telecommunications services.
- 117. Sourcing rules.
- 118. Limitations.
- 119. Electronic databases for nationwide standard numeric jurisdictional codes.
- 120. Procedure if no electronic database provided.
- 121. Correction of erroneous data for place of primary use.
- 122. Determination of place of primary use.
- 123. Scope; special rules.
- 124. Definitions.
- 125. Nonseverability.
- 126. No inference.

AMENDMENTS

2000—Pub. L. 106-252, §2(b), July 28, 2000, 114 Stat. 633, added items 116 to 126.

1998—Pub. L. 105-261, div. A, title X, §1075(a)(2), Oct. 17, 1998, 112 Stat. 2138, added item 115.

1996—Pub. L. 104-95, §1(b), Jan. 10, 1996, 109 Stat. 980, added item 114.

1977—Pub. L. 95-67, §1(b), July 19, 1977, 91 Stat. 271, added item 113.

1966—Pub. L. 89-554, §2(b), Sept. 6, 1966, 80 Stat. 608, added item 111 and redesignated former item 111 as 112.

1949—Act May 24, 1949, ch. 139, §129(a), 63 Stat. 107, added item 111.

CIVIL AND CRIMINAL JURISDICTION OVER INDIANS

Amendment of State Constitutions to remove legal impediment to the assumption of civil and criminal jurisdiction in accordance with the provisions of section 1162 of Title 18 and section 1360 of Title 28, see act Aug. 15, 1953, ch. 505, §6, 67 Stat. 590, set out as a note under section 1360 of Title 28, Judiciary and Judicial Procedure.

Consent of United States to other States to assume jurisdiction with respect to criminal offenses or civil causes of action, or with respect to both, as provided for in section 1162 of Title 18 and section 1360 of Title 28, see act Aug. 15, 1953, ch. 505, §7, 67 Stat. 590, set out as a note under section 1360 of Title 28.

§ 101. Oath by members of legislatures and officers

Every member of a State legislature, and every executive and judicial officer of a State, shall, before he proceeds to execute the duties of his office, take an oath in the following form, to wit: "I, A B, do solemnly swear that I will support the Constitution of the United States."

(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 reservation¹ 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

Pub. L. 91-258, title II, §210, 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.

"(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

¹ So in original. Probably should be followed by a semicolon.