

“(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.

(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

<i>Derivation</i>	<i>U.S. Code</i>	<i>Revised Statutes and Statutes at Large</i>
.....	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 subssecs. (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 NOTES

This section [section 129(b) of Act May 24, 1949] incorporates in title 4, U.S.C. (enacted into positive law by