

District of Columbia shall be the permanent seat of government of the United States. (July 30, 1947, ch. 389, 61 Stat. 643.)

**§ 72. Public offices; at seat of Government**

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

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

**§ 73. Same; removal from seat of Government**

In case of the prevalence of a contagious or epidemic disease at the seat of government, the President may permit and direct the removal of any or all the public offices to such other place or places as he shall deem most safe and convenient for conducting the public business.

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

**CHAPTER 4—THE STATES**

- 101. Oath by members of legislatures and officers.
- 102. Same; by whom administered.
- 103. Assent to purchase of lands for forts.
- 104. Tax on motor fuel sold on military or other reservation; reports to State taxing authority.
- 105. State, etc., taxation affecting Federal areas; sales or use tax.<sup>1</sup>
- 106. Same; income tax.
- 107. Same; exception of United States, its instrumentalities, and authorized purchasers therefrom.
- 108. Same; jurisdiction of United States over Federal areas unaffected.
- 109. Same; exception of Indians.
- 110. Same; definitions.
- 111. Same; taxation affecting Federal employees; income tax.
- 112. Compacts between States for cooperation in prevention of crime; consent of Congress.
- 113. Residence of Members of Congress for State income tax laws.
- 114. Limitation on State income taxation of certain pension income<sup>2</sup>
- 115. Limitation on State authority to tax compensation paid to individuals performing services at Fort Campbell, Kentucky.
- 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.

**Editorial Notes**

**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.

<sup>1</sup> So in original. Does not conform to section catchline.  
<sup>2</sup> So in original. Probably should be followed by a period.

- 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.

**Statutory Notes and Related Subsidiaries**

**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 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,

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