

**Editorial Notes**

## REFERENCES IN TEXT

Section 26, referred to in subsec. (d), probably means section 26 of S. 3378 (act July 22, 1954, ch. 558, 68 Stat. 497) prior to the submission of S. 3378 to the Conference Committee which redesignated section 26 as section 28 of S. 3378. Said section 28 was composed of subsecs. (a) to (d). Subsecs. (a), (c), and (d) thereof enacted sections 1642, 1643, and 1644 of this title, respectively. Subsec. (b) thereof added subsec. (c) to section 3350 of former Title 26, Internal Revenue Code. Reference to section 3350(c) of former Title 26 is deemed a reference to section 7652(b)(3) of Title 26, Internal Revenue Code. See section 7852(b) of Title 26, Internal Revenue Code, which provides that any reference in any other law to a provision of the Internal Revenue Code of 1939 be deemed a reference to the corresponding provisions of the Internal Revenue Code of 1986.

**Statutory Notes and Related Subsidiaries**AGREEMENT REGARDING FINANCIAL ACCOUNTABILITY  
AND PERFORMANCE STANDARDS

Pub. L. 106-84, § 2, Oct. 28, 1999, 113 Stat. 1295, provided that:

“(a) IN GENERAL.—The Secretary of the Interior is authorized to enter into an agreement with the Governor of the Virgin Islands establishing mutually agreed financial accountability and performance standards for the fiscal operations of the Government of the Virgin Islands.

“(b) TRANSMISSION TO CONGRESS.—Upon ratification of the agreement authorized in subsection (a) by both parties, the Secretary shall forward a copy of the agreement to the Committee on Resources [now Committee on Natural Resources] in the House of Representatives and the Committee on Energy and Natural Resources in the Senate.”

**§ 1632. Repealed. Pub. L. 90-496, § 14, Aug. 23, 1968, 82 Stat. 842**

Section, act July 22, 1954, ch. 558, § 19, 68 Stat. 505, authorized Comptroller General of United States to review annually the office and activities of Government Comptroller of Virgin Islands, and report thereon to Governor, Secretary of the Interior, and Congress.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF REPEAL

Pub. L. 90-496, § 14, Aug. 23, 1968, 82 Stat. 842, provided that the repeal of this section is effective on the date of enactment of Pub. L. 90-496, which was approved Aug. 23, 1968.

## SUBCHAPTER VII—FISCAL PROVISIONS

**§ 1641. Method of payment of official salaries**

The salaries and travel allowances of the Governor, Lieutenant Governor, the heads of the executive departments, other officers and employees of the government of the Virgin Islands, and the members of the legislature shall be paid by the government of the Virgin Islands at rates prescribed by the laws of the Virgin Islands.

(July 22, 1954, ch. 558, § 20, formerly § 20(c), 68 Stat. 506; Pub. L. 85-851, § 6(a), Aug. 28, 1958, 72 Stat. 1095; Pub. L. 90-496, § 10, Aug. 23, 1968, 82 Stat. 841.)

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## CODIFICATION

Prior to the 1968 amendment of section 20 of act July 22, 1954, this section constituted subsec. (c) of said sec-

tion 20. Subsecs. (a) and (b) of said section 20 were classified to sections 1592 and 1598, respectively, of this title. Section 10 of Pub. L. 90-496 consolidated the text of said section 20 into a single unlettered paragraph, classified to this section.

## AMENDMENTS

1968—Pub. L. 90-496 substituted provisions that the salaries and travel allowances of all officials connected with the executive and legislative departments of the government of the Virgin Islands be paid by the government of the Virgin Islands at rates prescribed by the laws of the Virgin Islands for provisions that the salaries of the Governor, the Government Secretary, the government comptroller, and their immediate staffs be paid by the United States, and provisions that the salaries of the heads of the executive departments be paid by the government of the Virgin Islands, such salaries to be paid without the necessity of further appropriations therefor, if the legislature fails to make an appropriation for such salaries.

1958—Pub. L. 85-851 provided for the payment of the salary of the government comptroller by the United States instead of by the government of the Virgin Islands.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 1968 AMENDMENT

Amendment of provisions of section necessary to authorize the holding of an election for Governor and Lieutenant Governor on Nov. 3, 1970, effective Jan. 1, 1970, and all other amendments of provisions of section, unless otherwise expressly provided by Pub. L. 90-496, effective Jan. 4, 1971, see section 16 of Pub. L. 90-496, set out as a note under section 1591 of this title.

## EFFECTIVE DATE OF 1958 AMENDMENT

Pub. L. 85-851, § 6(b), Aug. 28, 1958, 72 Stat. 1095, provided that: “This section 6 [amending this section] shall become effective on July 1, 1959.”

ELIMINATION OF GENERAL FUND DEFICITS OF GUAM AND  
VIRGIN ISLANDS

Pub. L. 96-597, title VI, § 607, Dec. 24, 1980, 94 Stat. 3483, as amended by Pub. L. 97-357, title VI, § 601, Oct. 19, 1982, 96 Stat. 1712, authorized limited payments to Guam and the Virgin Islands for fiscal years 1982 to 1985 provided the respective governors of those territories submit plans designed to eliminate the respective territories' general fund deficits by the beginning of fiscal year 1987.

AUTHORIZATION OF APPROPRIATIONS FOR GRANTS FOR  
ANTICIPATED DEFICITS DURING FISCAL YEARS 1979  
THROUGH 1981; TERMS AND CONDITIONS; REPORT ON  
FINANCIAL CONDITION; CONTENTS

Pub. L. 95-348, § 4(d), Aug. 18, 1978, 92 Stat. 491, authorized appropriations for fiscal years 1979 to 1981 for grants for anticipated deficits in such years, and required a report respecting financial conditions and activities, prior to repeal by Pub. L. 96-205, title IV, § 404, Mar. 12, 1980, 94 Stat. 89.

**§ 1642. Use of certain proceeds for expenditure;  
income tax obligations of inhabitants**

The proceeds of customs duties, the proceeds of the United States income tax, the proceeds of any taxes levied by the Congress on the inhabitants of the Virgin Islands, and the proceeds of all quarantine, passport, immigration, and naturalization fees collected in the Virgin Islands, (less the cost of collecting such duties, taxes and fees as may be directly attributable (as certified by the Comptroller of the Virgin Islands) to the importation of petroleum products until Janu-