

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF REPEAL**

Repeal effective on ninetieth day following Oct. 5, 1984, see section 1005 of Pub. L. 98-454, set out as an Effective Date of 1984 Amendment note under section 1424 of this title.

**§§ 1401 to 1401e. Repealed. Pub. L. 110-40, § 1(a), June 29, 2007, 121 Stat. 232**

Section 1401, act May 26, 1936, ch. 450, § 1, 49 Stat. 1372, set out the policy of Congress to equalize taxes on real property in the Virgin Islands.

Section 1401a, act May 26, 1936, ch. 450, § 2, 49 Stat. 1372, related to valuation of real property for assessment and uniformity of rates.

Section 1401b, act May 26, 1936, ch. 450, § 3, 49 Stat. 1372, related to rate of tax in absence of local laws and regulations by President for assessment and collection pending adoption of local laws.

Section 1401c, act May 26, 1936, ch. 450, § 4, 49 Stat. 1372, provided that taxes were to be deposited in the municipal treasury of the municipality in which collected.

Section 1401d, acts May 26, 1936, ch. 450, § 5, 49 Stat. 1372; June 30, 1949, ch. 285, § 12, 63 Stat. 356, related to payments to be made by the Virgin Islands Corporation into municipal treasuries of the Virgin Islands in lieu of certain taxes, valuation of real property in the Virgin Islands owned by the Virgin Islands Corporation as a basis for determining the amount of taxation, and payment to be made for any property owned by the United States in the Virgin Islands used for ordinary business or commercial purposes.

Section 1401e, act May 26, 1936, ch. 450, § 6, 49 Stat. 1373, related to exemptions from taxation and authority of municipalities to alter, amend, or repeal existing laws.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF REPEAL**

Pub. L. 110-40, § 1(b), June 29, 2007, 121 Stat. 232, provided that: "This section [repealing sections 1401 to 1401e of this title] shall be deemed to have taken effect on July 22, 1954."

**§ 1401f. Omitted****Editorial Notes****CODIFICATION**

Section, act Oct. 5, 1992, Pub. L. 102-381, title I, 106 Stat. 1392, which authorized Territorial and local governments of Virgin Islands to make purchases through General Services Administration, was from the Department of the Interior and Related Agencies Appropriations Act, 1993, and was not repeated in subsequent appropriation acts. See section 1469e of this title. Similar provisions were contained in the following prior appropriation acts:

- Nov. 13, 1991, Pub. L. 102-154, title I, 105 Stat. 1007.
- Nov. 5, 1990, Pub. L. 101-512, title I, 104 Stat. 1932.
- Oct. 23, 1989, Pub. L. 101-121, title I, 103 Stat. 716.
- Sept. 27, 1988, Pub. L. 100-446, title I, 102 Stat. 1797.
- Dec. 22, 1987, Pub. L. 100-202, § 101(g) [title I], 101 Stat. 1329-213, 1329-231.
- Oct. 18, 1986, Pub. L. 99-500, § 101(h) [title I], 100 Stat. 1783-242, 1783-258, and Oct. 30, 1986, Pub. L. 99-591, § 101(h) [title I], 100 Stat. 3341-242, 3341-258.
- Dec. 19, 1985, Pub. L. 99-190, § 101(d) [title I], 99 Stat. 1224, 1238.
- Oct. 12, 1984, Pub. L. 98-473, title I, § 101(c) [title I], 98 Stat. 1837, 1851.
- Nov. 4, 1983, Pub. L. 98-146, title I, 97 Stat. 931.
- Dec. 30, 1982, Pub. L. 97-394, title I, 96 Stat. 1979.
- Dec. 23, 1981, Pub. L. 97-100, title I, 95 Stat. 1401.
- Dec. 12, 1980, Pub. L. 96-514, title I, 94 Stat. 2969.

- Nov. 27, 1979, Pub. L. 96-126, title I, 93 Stat. 965.
- Oct. 17, 1978, Pub. L. 95-465, title I, 92 Stat. 1289.
- July 26, 1977, Pub. L. 95-74, title I, 91 Stat. 295.
- July 31, 1976, Pub. L. 94-373, title I, 90 Stat. 1052.
- Dec. 23, 1975, Pub. L. 94-165, title I, 89 Stat. 987.
- Aug. 31, 1974, Pub. L. 93-404, title I, 88 Stat. 812.
- Oct. 4, 1973, Pub. L. 93-120, title I, 87 Stat. 433.
- Aug. 10, 1972, Pub. L. 92-369, title I, 86 Stat. 512.
- Aug. 10, 1971, Pub. L. 92-76, title I, 85 Stat. 233.
- July 31, 1970, Pub. L. 91-361, title I, 84 Stat. 673.
- Oct. 29, 1969, Pub. L. 91-98, title I, 83 Stat. 151.
- July 26, 1968, Pub. L. 90-425, title I, 82 Stat. 430.
- June 24, 1967, Pub. L. 90-28, title I, 81 Stat. 63.
- May 31, 1966, Pub. L. 89-435, title I, 80 Stat. 174.
- June 28, 1965, Pub. L. 89-52, title I, 79 Stat. 179.
- July 7, 1964, Pub. L. 88-356, title I, 78 Stat. 278.
- July 26, 1963, Pub. L. 88-79, title I, 77 Stat. 102.
- Aug. 9, 1962, Pub. L. 87-578, title I, 76 Stat. 339.
- Aug. 3, 1961, Pub. L. 87-122, title I, 75 Stat. 250.
- May 13, 1960, Pub. L. 86-455, title I, 74 Stat. 112.
- June 23, 1959, Pub. L. 86-60, title I, 73 Stat. 101.
- June 4, 1958, Pub. L. 85-439, title I, 72 Stat. 163.
- July 1, 1957, Pub. L. 85-77, title I, 71 Stat. 265.
- June 13, 1956, ch. 380, title I, 70 Stat. 264.
- June 16, 1955, ch. 147, title I, 69 Stat. 149.
- July 1, 1954, ch. 446, title I, 68 Stat. 372.
- July 31, 1953, ch. 298, title I, 67 Stat. 273.
- July 9, 1952, ch. 597, title I, 66 Stat. 457.
- Aug. 31, 1951, ch. 375, title I, 65 Stat. 263.
- Sept. 6, 1950, ch. 896, Ch. VII, title I, 64 Stat. 694.

**§ 1402. Extension of industrial alcohol and internal revenue laws to Virgin Islands**

Title III of the National Prohibition Act, as amended, and all provisions of the internal revenue laws relating to the enforcement thereof, are extended to and made applicable to the Virgin Islands, from and after August 27, 1935. The Insular Government shall advance to the Treasury of the United States such funds as may be required from time to time by the Secretary of the Treasury for the purpose of defraying all expenses incurred by the Treasury Department in connection with the enforcement in the Virgin Islands of the said Title III and regulations promulgated thereunder. The funds so advanced shall be deposited in a separate trust fund in the Treasury of the United States and shall be available to the Treasury Department for the purposes of this section.

(June 26, 1936, ch. 830, title III, § 329(c), 49 Stat. 1957.)

**Editorial Notes****REFERENCES IN TEXT**

The National Prohibition Act, as amended, referred to in text, is act Oct. 28, 1919, ch. 85, 41 Stat. 305. Title III of such Act was classified principally to chapter 3 (§ 71 et seq.) of Title 27, Intoxicating Liquors, and was omitted from the Code in view of the incorporation of such provisions in the Internal Revenue Code of 1939, and subsequently into the Internal Revenue Code of 1986.

**CODIFICATION**

Provisions similar to those comprising this section relating to Puerto Rico are classified to section 734a of this title.

**§ 1403. Issuance of bonds or other obligations by government or municipalities; use of proceeds; limit on public indebtedness; terms, execution, interest rate, and sale price; taxes**

To construct, improve, extend, better, repair, reconstruct, acquire, and operate any and all