

Law 248, approved October 31, 1951, 65 Stat. 713), and as President of the United States, I hereby authorize and direct the Secretary of State to affix the Seal of the United States, pursuant to section 42 of title 4 of the United States Code [this section], without any special warrant therefor, other than this order, to each document included within any of the following classes of documents when such document has been signed by the President and, in the case of any such document to which the counter-signature of the Secretary of State is required to be affixed, has been counter-signed by the said Secretary:

1. Proclamations by the President of treaties, conventions, protocols, or other international agreements.
2. Instruments of ratification of treaties.
3. Full powers to negotiate treaties and to exchange ratifications.
4. Letters of credence and recall and other communications from the President to heads of foreign governments.
5. Exequaturs issued to those foreign consular officers in the United States whose commissions bear the signature of the chief of state which they represent.

CHAPTER 3—SEAT OF THE GOVERNMENT

Sec.

71. Permanent seat of Government.
72. Public offices; at seat of Government.
73. Same; removal from seat of Government.

§ 71. Permanent seat of Government

All that part of the territory of the United States included within the present limits of the 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

Sec.

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.¹
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.

¹ So in original. Does not conform to section catchline.

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 income²
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.

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 ad-

² So in original. Probably should be followed by a period.