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Approved July 30, 1947.

[CHAPTER 389]

AN ACT

To codify and enact into positive law title 4 of the United States Code, entitled "Flag and seal, Seat of Government, and the States".

July 30, 1947
[H. R. 1566]

[Public Law 279]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title 4 of the United States Code, entitled "Flag and seal, Seat of Government, and the States", is codified and enacted into positive law and may be cited as "4 U. S. C., §—" as follows:

Title 4, U. S. Code.
Codification and enactment into positive law.

TITLE 4—FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

Chap.	Sec.
1. The Flag	1
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3. Seat of the Government	71
4. The States	101

CHAPTER 1—THE FLAG

- § 1. Flag; stripes and stars on.
- § 2. Same; additional stars.
- § 3. Use of flag for advertising purposes; mutilation of flag.

FLAG; STRIPES AND STARS ON

§ 1. The flag of the United States shall be thirteen horizontal stripes, alternate red and white; and the union of the flag shall be forty-eight stars, white in a blue field.

SAME; ADDITIONAL STARS

§ 2. On the admission of a new State into the Union one star shall be added to the union of the flag; and such addition shall take effect on the fourth day of July then next succeeding such admission.

USE OF FLAG FOR ADVERTISING PURPOSES; MUTILATION OF FLAG

§ 3. Any person who, within the District of Columbia, in any manner, for exhibition or display, shall place or cause to be placed any word, figure, mark, picture, design, drawing, or any advertisement of any nature upon any flag, standard, colors, or ensign of the United States of America; or shall expose or cause to be exposed to public view any such flag, standard, colors, or ensign upon which shall have been printed, painted, or otherwise placed, or to which shall be attached, appended, affixed, or annexed any word, figure, mark, picture, design, or drawing, or any advertisement of any nature; or who, within the District of Columbia, shall manufacture, sell, expose for sale, or to public view, or give away or have in possession for sale, or to be given away or for use for any purpose, any article or substance being an article of merchandise, or a receptacle for merchandise or article or thing for carrying or transporting merchandise, upon which shall have been printed, painted, attached, or otherwise placed a representation of any such flag, standard, colors, or ensign, to advertise, call attention to, decorate, mark, or distinguish the article or substance on which so placed; or who, within the District of Columbia, shall publicly mutilate, deface, defile or defy, trample upon, or cast contempt, either by word or act, upon any such flag, standard, colors, or ensign, shall be deemed guilty of a misdemeanor and shall be punished by a fine not exceeding \$100 or by imprisonment for not more than thirty days, or both, in the discretion of the court. The words "flag, standard, colors, or ensign", as used herein, shall include any flag, standard, colors, ensign, or any picture or representation of either, or of any part or parts of either, made of any substance or represented on any substance, of any size evidently purporting to be either of said flag, standard, colors, or ensign of the United States of America or a picture or a representation of either, upon which shall be shown the colors, the stars and the stripes, in any number of either thereof, or of any part or parts of either, by which the average person seeing the same without deliberation may believe the same to represent the flag, colors, standard, or ensign of the United States of America.

CHAPTER 2—THE SEAL

- § 41. Seal of the United States.
- § 42. Same; custody and use of.

SEAL OF THE UNITED STATES

§ 41. The seal heretofore used by the United States in Congress assembled is declared to be the seal of the United States.

SAME; CUSTODY AND USE OF

§ 42. The Secretary of State shall have the custody and charge of such seal, and shall make out and record, and shall affix the same to, all civil commissions for officers of the United States, to be appointed by the President, by and with the advice and consent of the Senate, or by the President alone. But the seal shall not be affixed to any commission before the same has been signed by the President of the United States, nor to any other instrument, without the special warrant of the President therefor.

CHAPTER 3—SEAT OF THE GOVERNMENT

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

PERMANENT SEAT OF GOVERNMENT

§ 71. 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.

PUBLIC OFFICES; AT SEAT OF GOVERNMENT

§ 72. 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.

SAME; REMOVAL FROM SEAT OF GOVERNMENT

§ 73. 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.

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.
- § 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.

OATH BY MEMBERS OF LEGISLATURES AND OFFICERS

§ 101. 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."

SAME; BY WHOM ADMINISTERED

§ 102. 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.

ASSENT TO PURCHASE OF LANDS FOR FORTS

§ 103. 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.

TAX ON MOTOR FUEL SOLD ON MILITARY OR OTHER RESERVATION REPORTS TO STATE TAXING AUTHORITY

§ 104. (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, when such fuels are not for the exclusive use of the United States. Such taxes, so levied, shall be paid to the proper taxing authorities of the State, Territory, or the District of Columbia, within whose borders the reservation affected may be located.

(b) The officer in charge of such reservation shall, on or before the fifteenth day of each month, submit a written statement to the proper taxing authorities of the State, Territory, or the District of Columbia within whose borders the reservation is located, showing the amount of such motor fuel with respect to which taxes are payable under subsection (a) for the preceding month.

STATE, AND SO FORTH, TAXATION AFFECTING FEDERAL AREAS; SALES OR USE TAX

§ 105. (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.

SAME; INCOME TAX

§ 106. (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.

SAME; EXCEPTION OF UNITED STATES, ITS INSTRUMENTALITIES, AND
AUTHORIZED PURCHASES THEREFROM

§ 107. (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 Army or Navy personnel, under regulations promulgated by the Secretary of War or the Secretary of the Navy.

SAME; JURISDICTION OF UNITED STATES OVER FEDERAL AREAS UNAFFECTED

§ 108. The provisions of sections 105 to 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.

SAME; EXCEPTION OF INDIANS

§ 109. 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.

SAME; DEFINITIONS

§ 110. 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.

SEC. 2. The sections or parts thereof of the Statutes at Large or the Revised Statutes covering provisions codified in this Act are hereby

Repeals.

repealed insofar as such provisions appear in title 4, United States Code, 1940 edition, and supplements thereto, as shown by the appended table: *Provided*, That any rights or liabilities now existing under such repealed sections or parts thereof shall not be affected by such repeal.

STATUTES AT LARGE OR REVISED STATUTES

	Title 4, United States Code, section
R. S., secs. 1791, 1792.....	1
R. S., sec. 1792.....	2
Feb. 8, 1917, ch. 34, 39 Stat. 900.....	3
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R. S., sec. 4798.....	8
R. S., sec. 1836.....	9
R. S., sec. 1837.....	10
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June 16, 1936, ch. 582, sec. 10, 49 Stat. 1521; Oct. 9, 1940, ch. 787, sec. 7, 54 Stat. 1060.....	12
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Approved July 30, 1947.

[CHAPTER 390]

AN ACT

To codify and enact into positive law title 6 of the United States Code, entitled "Official and Penal Bonds".

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title 6 of the United States Code, entitled "Official and Penal Bonds", is codified and enacted into positive law and may be cited as "6 U. S. C., § —", as follows:

TITLE 6—OFFICIAL AND PENAL BONDS

- § 1. Custody.
- § 2. Examination as to sufficiency of sureties.
- § 3. Renewal; continuance of liability.
- § 4. Notice of delinquency of principal.
- § 5. Limitation of actions against sureties.
- § 6. Surety companies as sureties.
- § 7. Same; appointment of agents; service of process.
- § 8. Same; deposit of copy of charter.
- § 9. Same; quarterly statements.
- § 10. Same; jurisdiction of suits on bonds.
- § 11. Same; nonpayment of judgment.
- § 12. Same; estoppel to deny corporate powers.
- § 13. Same; failure to comply with the law.
- § 14. Rate of premium on bond; premiums not to be paid by United States.
- § 15. Bonds or notes of United States in lieu of recognizance, stipulation, bond, guaranty, or undertaking; place of deposit; return to depositor; contractors' bonds.

CUSTODY

§ 1. All bonds of the Treasurer of the United States, collectors of internal revenue, collectors, comptrollers of customs, surveyors, and other officers of the customs, either as such officers or as disbursing officers of the Treasury, bonds of the Secretary of the Senate, Clerk

July 30, 1947
[H. R. 1567]
[Public Law 280]

Title 6, U. S. Code.
Codification and en-
actment into positive
law.