



4 U.S.C.A. § 106



Effective: [See Text Amendments]

United States Code Annotated Currentness
 Title 4. Flag and Seal, Seat of Government, and the States (Refs & Annos)
 Chapter 4. The States (Refs & Annos)

→§ 106. Same; income tax

(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.

CREDIT(S)

(July 30, 1947, c. 389, 61 Stat. 644.)

HISTORICAL AND STATUTORY NOTES

Revision Notes and Legislative Reports

1947 Acts. House Report No. 252, see 1947 U.S. Code Cong. Service, p. 1512.

CROSS REFERENCES

Definitions, see 4 USCA § 110.

Exception of Indians, see 4 USCA § 109.

Exception of United States, its instrumentalities, and authorized purchases, see 4 USCA § 107.

Jurisdiction of United States over Federal areas unaffected, see 4 USCA § 108.

LIBRARY REFERENCES

American Digest System

Taxation 939.

Key Number System Topic No. 371.

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Corpus Juris Secundum

CJS Mines and Minerals § 373, License, Severance, and Production Taxes.

CJS Taxation § 1694, Power of States to Impose Tax.

RESEARCH REFERENCES

ALR Library

46 ALR 224, Applicability of State License Tax Law to Property or Business of Individual on Land Owned by Federal Government.

Forms

Am. Jur. Pl. & Pr. Forms State and Local Taxion § 188, Complaint, Petition, or Declaration -- to Collect State Business License Tax from Government Contractor in Federal Enclave -- License Tax is Income Tax Within Meaning of Buck Act.

Am. Jur. Pl. & Pr. Forms State and Local Taxion § 189, Answer -- State Income Tax Applies to Foreign Corporation's Income Derived from Work in Federal Enclave -- Under Buck Act.

NOTES OF DECISIONS

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1. Constitutionality

This section permitting state taxation of income received within federal areas does not violate the provision of U.S.C.A.Const. Art. 1, § 8, cl. 17, providing for exclusive jurisdiction in United States of territory ceded thereto, or the "due process of law" clause of U.S.C.A.Const. Amend. 5. *Kiker v. City of Philadelphia, Pa.*1943, 31 A.2d 289, 346 Pa. 624, certiorari denied 64 S.Ct. 41, 320 U.S. 741, 88 L.Ed. 439. Taxation ↪ 3407; Taxation ↪ 3431; Constitutional Law ↪ 285.2

Imposition of municipal income tax upon nonresident of city who worked for federal government at an establishment located within the city was not unconstitutional. *City of Cincinnati v. Faig, Ohio Mun.*1957, 145 N.E.2d 563, 77 Ohio Law Abs. 449, 3 O.O.2d 340. Municipal Corporations ↪ 956(1)

2. Generally

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Federal government's regulating hiring of lawyers for Indian tribes did not amount to preemption which would preclude state income tax on income of such lawyers. *Kahn v. Arizona State Tax Commission*, Ariz.App.1971, 490 P.2d 846, 16 Ariz.App. 17, appeal dismissed 93 S.Ct. 1917, 411 U.S. 941, 36 L.Ed.2d 404. Commerce 74.15

By the passage of this section Congress acknowledged that inherent in the privilege of working within a federal enclave, surrounded by an area under the control of a local government, is a benefit sufficient to support a local income tax. *Ratliff v. Lexington-Fayette Urban County Government*, Ky.1976, 540 S.W.2d 8, certiorari denied 97 S.Ct. 1113, 429 U.S. 1096, 51 L.Ed.2d 544. Municipal Corporations 966(1)

3. Purpose

Purpose of this section was to equalize liability for state income tax between officers and employees of the United States who reside within federal areas and those, otherwise identically situated, who reside outside a federal area and who became liable for state tax by the passage of the Public Salary Tax Act, Act Apr. 12, 1939, c. 59, 53 Stat. 574, and to equalize position between federal employees who were residents of federal enclaves over which the United States had been granted exclusive jurisdiction and those residing in federal areas over which the granting state had retained concurrent jurisdiction. *U. S. v. Lewisburg Area School Dist.*, C.A.3 (Pa.) 1976, 539 F.2d 301. Taxation 3411

This section authorizing state taxation of income received in federal areas was passed for purpose of correcting anomalous situations which permitted some persons of same class to escape taxation, and in recognition of generosity of states which had granted to federal government exclusive jurisdiction over land within their respective territorial limits without reserving right of taxation. *Kiker v. City of Philadelphia*, Pa.1943, 31 A.2d 289, 346 Pa. 624, certiorari denied 64 S.Ct. 41, 320 U.S. 741, 88 L.Ed. 439. Taxation 3407

4. Law governing

State court must not only apply federal law in determining whether a tax is an "income tax" within meaning of the Buck Act, sections 105 to 110 of this title, but must also interpret this section in light of recognized congressional intent of including therein any state tax if it is levied, with respect to or measured by, net income, gross income, or gross receipts. *General Dynamics Corp. v. Bullock*, Tex.1976, 547 S.W.2d 255, certiorari denied 98 S.Ct. 717, 434 U.S. 1009, 54 L.Ed.2d 751. Taxation 3406

5. Retroactive effect

This section declaring that residence within a federal area or receipt of income for services performed in such area shall not relieve any person from liability for income tax levied by a duly constituted state taxing authority, and providing that this section is applicable only to income received after Dec. 31, 1940, contains nothing to indicate that Congress intended that incomes earned before that date should be exempt. *City of Philadelphia v. Schaller*, Pa.Super.1942, 25 A.2d 406, 148 Pa.Super. 276, certiorari denied 63 S.Ct. 43, 317 U.S. 649, 87 L.Ed. 522. Taxation 3425

This section must be accorded prospective operation. *Burns v. State, Bureau of Revenue, Income Tax Division*, N.M.1968, 439 P.2d 702, 79 N.M. 53, certiorari denied 89 S.Ct. 119, 393 U.S. 841, 21 L.Ed.2d 111. Taxation 3441

This section made steel company, which leased naval ordnance plant from federal government and operated it to make armor and deck plate on lump-sum basis, subject to state occupation tax, notwithstanding that contracts between company and government were made before this section became effective. *Carnegie-Illinois Steel Corp. v. Alderson*, W.Va.1945, 34 S.E.2d 737, 127 W.Va. 807, certiorari denied 66 S.Ct. 146, 326 U.S. 764, 90 L.Ed.

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440. Licenses ☞ 19(3)

6. Power of Congress

A Philadelphia income tax ordinance was not inapplicable to New Jersey resident employed by federal government at Philadelphia Navy Yard on League Island on ground that Congress which by this section authorized state taxation of income in federal areas could not "waive" a federal employee's immunity from city and state taxes, since such employee had no "vested rights" in alleged immunity from taxation. *Kiker v. City of Philadelphia*, Pa.1943, 31 A.2d 289, 346 Pa. 624, certiorari denied 64 S.Ct. 41, 320 U.S. 741, 88 L.Ed. 439. Municipal Corporations ☞ 966(1)

7. Areas subject to tax

City occupation tax, Rev. Municipal Code § 53-241, by its terms, was applicable to persons employed within the city, and could not be imposed on employees of air force base within the city, even if its application was limited to city residents. *U.S. v. City and County of Denver*, D.C.Colo.1983, 573 F.Supp. 686. Taxation ☞ 2008

This section granted municipality power to levy and collect taxes on income earned by nonresidents employed on League Island, including full jurisdiction and power to levy and collect as though such area were not a federal area; for purposes of taxation it puts League Island within acknowledged jurisdiction of the Commonwealth, and also grants Commonwealth necessary legislative jurisdiction to serve a defendant according to provisions of long-arm statute, 42 Pa.C.S.A. §§ 8301-8311. *City of Philadelphia v. Bullion*, Pa.Cmwlt.1977, 368 A.2d 1375, 28 Pa.Cmwlt. 485, appeal dismissed 98 S.Ct. 384, 434 U.S. 914, 54 L.Ed.2d 271. Municipal Corporations ☞ 956(1); United States ☞ 3

This section authorizing state taxation of income received in federal areas permits the Commonwealth and its subdivisions to enact legislation taxing incomes of persons engaged on federal reservations lying within Commonwealth's territorial limits. *Kiker v. City of Philadelphia*, Pa.1943, 31 A.2d 289, 346 Pa. 624, certiorari denied 64 S.Ct. 41, 320 U.S. 741, 88 L.Ed. 439. Taxation ☞ 3407

Where person lived within corporate boundaries of City of Springfield, he was subject to city income tax, though he lived in a public housing project owned by United States and operated as a Federal Housing Area by Public Housing Authority. *City of Springfield v. Kenney*, Ohio App. 2 Dist.1951, 104 N.E.2d 65, 62 Ohio Law Abs. 123. Municipal Corporations ☞ 966(1)

The City of Louisville was entitled to collect occupational license tax computed on gross receipts from work done or business conducted in the City from persons employed at naval ordnance plant located within corporate limits of City on property owned by the United States, where Congress had made rescission of its exclusive jurisdiction of such Federal area to extent of permitting such taxes. *Com'rs of Sinking Fund of City of Louisville v. Howard*, Ky.1952, 248 S.W.2d 340. Licenses ☞ 5

8. Failure to file return

Where a civilian employee at the Philadelphia Naval Shipyard failed to file a return and pay tax on his wages earned at the shipyard within Philadelphia imposed by the city, the city had power to impose fines and penalties for failure to file the required tax returns and pay the tax at the office of the Department of Collections in Philadelphia. *Application of Thompson*, E.D.Pa.1957, 157 F.Supp. 93, affirmed 258 F.2d 320, certiorari denied 79 S.Ct. 317, 358 U.S. 931, 3 L.Ed.2d 303, rehearing denied 79 S.Ct. 579, 359 U.S. 921, 3 L.Ed.2d 584. Municipal Corporations ☞ 983

9. Indian reservations

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State income tax was not threat to self-government of Navajo tribe and could be applied to persons living and working within confines of reservation. *Kahn v. Arizona State Tax Commission*, Ariz.App.1971, 490 P.2d 846, 16 Ariz.App. 17, appeal dismissed 93 S.Ct. 1917, 411 U.S. 941, 36 L.Ed.2d 404. Taxation ↻ 3405

10. Jurisdiction of taxing authority

As to income taxes, the United States, through sections 105 to 110 of this title, has receded jurisdiction to the states and other local taxing authorities. *U.S. v. City and County of Denver*, D.C.Colo.1983, 573 F.Supp. 686. Taxation ↻ 3411

By the Buck Act, Congress in 1940 receded to Maine jurisdiction to tax all incomes earned in a federal enclave within Maine's geographical boundaries. *Barney v. State Tax Assessor*, Me.1985, 490 A.2d 223, certiorari denied 106 S.Ct. 90, 474 U.S. 828, 88 L.Ed.2d 73. Taxation ↻ 3405

Where state ceded to federal government an area within city's borders, nonresidents employed in area were subject to the city's income tax ordinance only to extent that federal government had receded taxing powers to Commonwealth and political subdivisions therein. *City of Philadelphia v. Konopacki*, Pa.Cmwlt.1976, 366 A.2d 608, 27 Pa.Cmwlt. 391. Municipal Corporations ↻ 966(1)

The quoted phrase within this section, "having jurisdiction to levy such a tax", did not exempt employee in Philadelphia Navy Yard from Philadelphia income tax ordinance because prior to enactment of this section, Philadelphia had no jurisdiction to impose such taxes, since quoted phrase refers to power of taxing authority to impose tax mentioned and not to its jurisdiction over the territory. *Kiker v. City of Philadelphia*, Pa.1943, 31 A.2d 289, 346 Pa. 624, certiorari denied 64 S.Ct. 41, 320 U.S. 741, 88 L.Ed. 439. Municipal Corporations ↻ 966(1)

Under this section providing that no person should be relieved from state taxation by reason of residing in federal area or deriving income from services performed or from transactions occurring therein, Indiana gross income tax was applicable to a foreign corporation's income derived from construction work upon land ceded to federal government as well as that derived from construction work performed upon land purchased by United States with respect to income after the effective date of said section, notwithstanding fact that state statute relieving property ceded to United States from taxation had not been repealed. *State v. Pearson Const. Co.*, Ind.1957, 141 N.E.2d 448, 236 Ind. 602. Taxation ↻ 3411

11. Taxes within section

City of Louisville, Kentucky, was entitled to collect occupational license tax computed on gross receipts from work done or business conducted in city, from persons employed at naval ordnance plant located within corporate limits of city on property owned by United States, where Congress had made recession of its exclusive jurisdiction of such federal area to extent of permitting such taxes. *Howard v. Com'rs of Sinking Fund of City of Louisville*, U.S.Ky.1953, 73 S.Ct. 465, 344 U.S. 624, 97 L.Ed. 617. Taxation ↻ 3609

The Buck Act, which precludes taxpayer from arguing that state or locality lacks jurisdiction to tax her because she resides in federal area or receives income from transactions or services in federal area, did not authorize Alabama county to impose privilege tax on federal judges for performing judicial duties within county, where the Buck Act provides specifically that it did not authorize levy or collection of any tax on or from the United States or any instrumentality thereof. *Jefferson County v. Acker*, C.A.11 (Ala.) 1996, 92 F.3d 1561, vacated 117 S.Ct. 2429, 520 U.S. 1261, 138 L.Ed.2d 191, on remand 137 F.3d 1314. Licenses ↻ 5.1

School district occupation tax was an "income tax" for purposes of this section, and thus could be validly imposed on residents of federal enclave at the Lewisburg federal penitentiary, where tax was related to income in that it was based on a rough estimate of business income based on the average income of the various occupations in question,

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but \$30 occupation tax assessed on housewives could not be levied within the federal enclave since it was not computed with reference to income. *U. S. v. Lewisburg Area School Dist.*, C.A.3 (Pa.) 1976, 539 F.2d 301. Licenses ↻ 5.5

This section providing that state may levy an "income tax" in a federal enclave within the state to the same extent as if area were not a federal enclave did not authorize Louisiana to levy severance tax on oil and gas produced under lease to private corporation on land in Air Force base, since severance tax is not an "income tax." *Mississippi River Fuel Corp. v. Cocreham*, C.A.5 (La.) 1967, 382 F.2d 929, rehearing denied 390 F.2d 34, certiorari denied 88 S.Ct. 1264, 390 U.S. 1014, 20 L.Ed.2d 164, certiorari denied 88 S.Ct. 1264, 390 U.S. 1015, 20 L.Ed.2d 164. Licenses ↻ 5; Mines And Minerals ↻ 87

This section providing that no person shall be relieved from liability for any income tax by reason of his residing within a federal area or receiving income from transactions occurring or services performed in such area, authorizes a city to impose a tax on civilian employees of the United States Navy for the privilege of working in a naval ordnance plant in such city. *Application of Thompson*, E.D.Pa.1957, 157 F.Supp. 93, affirmed 258 F.2d 320, certiorari denied 79 S.Ct. 317, 358 U.S. 931, 3 L.Ed.2d 303, rehearing denied 79 S.Ct. 579, 359 U.S. 921, 3 L.Ed.2d 584. Municipal Corporations ↻ 956(1)

Within the meaning of sections 105 to 110 of this title, Denver's occupation tax was levied with respect to net income, gross income, or gross receipts, since it was an employment or occupation tax imposed only on natural persons who earn income; furthermore, the tax was even "measured by" income in that it excludes from taxation any employee in Denver earning less than \$250 per month. *Rountree v. City and County of Denver*, Colo.1979, 596 P.2d 739, 197 Colo. 497. Taxation ↻ 3610

12. Time of tax liability

Provision of this section that no persons 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, services performed in such area cannot be read as permitting taxes in effect the year it was passed, but not any subsequent ones. *Lung v. O'Chesky*, N.M.1980, 617 P.2d 1317, 94 N.M. 802, appeal dismissed 101 S.Ct. 1475, 450 U.S. 961, 67 L.Ed.2d 610. Taxation ↻ 3406

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KEYCITE**C4 USCA s 106****Citing References
Citations From U.S.C.A. (U.S.A.)****1. Constitutionality**

-  1 City of Cincinnati v. Faig, 145 N.E.2d 563, 77 Ohio Law Abs. 449, 3 O.O.2d 340 (Ohio Mun. Sep 11, 1957) (NO. 93676)
-  2 Kiker v. City of Philadelphia, 31 A.2d 289, 346 Pa. 624 (Pa. Mar 29, 1943)


2. Generally

-  3 Kahn v. Arizona State Tax Commission, 490 P.2d 846, 846+, 16 Ariz.App. 17, 17+ (Ariz.App. Div. 2 Nov 24, 1971) (NO. 2 CA-CIV 1013)
-  4 Ratliff v. Lexington-Fayette Urban County Government, 540 S.W.2d 8, 8+ (Ky. Jun 25, 1976)




3. Purpose

-  5 U.S. v. Lewisburg Area School Dist., 539 F.2d 301, 303+ (3rd Cir.(Pa.) Jul 16, 1976) (NO. 75-2282)
-  6 Kiker v. City of Philadelphia, 31 A.2d 289, 346 Pa. 624 (Pa. Mar 29, 1943)


4. Law governing

-  7 General Dynamics Corp. v. Bullock, 547 S.W.2d 255, 255+ (Tex. Dec 31, 1976) (NO. B-5887)






5. Retroactive effect

-  8 Burns v. State, Bureau of Revenue, Income Tax Division, 439 P.2d 702, 703, 79 N.M. 53, 54 (N.M. Apr 08, 1968) (NO. 8453, 8454)
-  9 City of Philadelphia v. Schaller, 25 A.2d 406, 148 Pa.Super. 276 (Pa.Super. Mar 30, 1942)
-  10 Carnegie-Illinois Steel Corp. v. Alderson, 34 S.E.2d 737, 127 W.Va. 807 (W.Va. Jul 03, 1945) (NO. 9668)

6. Power of Congress

-  11 Kiker v. City of Philadelphia, 31 A.2d 289, 346 Pa. 624 (Pa. Mar 29, 1943)

7. Areas subject to tax

-  12 U.S. v. City and County of Denver, 573 F.Supp. 686, 686+ (D.Colo. Nov 03, 1983) (NO. CIV. 81-DW-89)
-  13 Com'rs of Sinking Fund of City of Louisville v. Howard, 248 S.W.2d 340, 340+ (Ky. Mar 28, 1952)
-  14 City of Springfield v. Kenney, 104 N.E.2d 65, 65+, 62 Ohio Law Abs. 123, 123+ (Ohio App. 2 Dist. Nov 05, 1951) (NO. 487)
-  15 Kiker v. City of Philadelphia, 31 A.2d 289, 346 Pa. 624 (Pa. Mar 29, 1943)
-  16 City of Philadelphia v. Bullion, 368 A.2d 1375, 1376+, 28 Pa.Cmwlth. 485, 485+ (Pa.Cmwlth. Feb 08, 1977)

8. Failure to file return

-  17 Application of Thompson, 157 F.Supp. 93, 93+ (E.D.Pa. Dec 03, 1957) (NO. M-1885)

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9. Indian reservations

- H** 18 Kahn v. Arizona State Tax Commission, 490 P.2d 846, 846+, 16 Ariz.App. 17, 17+ (Ariz.App. Div. 2 Nov 24, 1971) (NO. 2 CA-CIV 1013)

10. Jurisdiction of taxing authority

- C** 19 U.S. v. City and County of Denver, 573 F.Supp. 686, 686+ (D.Colo. Nov 03, 1983) (NO. CIV. 81-DW-89)
- C** 20 State v. Pearson Const. Co., 141 N.E.2d 448, 448+, 236 Ind. 602, 602+ (Ind. Mar 26, 1957) (NO. 29394)
- H** 21 Barney v. State Tax Assessor, 490 A.2d 223, 223+ (Me. Apr 02, 1985) (NO. 3778, YOR-84-437)
- T** 22 Kiker v. City of Philadelphia, 31 A.2d 289, 346 Pa. 624 (Pa. Mar 29, 1943)
- C** 23 City of Philadelphia v. Konopacki, 366 A.2d 608, 608+, 27 Pa.Cmwlth. 391, 391+ (Pa.Cmwlth. Oct 29, 1976)

11. Taxes within section

- T** 24 Howard v. Com'rs of Sinking Fund of City of Louisville, 73 S.Ct. 465, 465+, 344 U.S. 624, 624+, 97 L.Ed. 617, 617+ (U.S.Ky. Feb 09, 1953) (NO. 295)
- H** 25 U.S. v. Lewisburg Area School Dist., 539 F.2d 301, 303+ (3rd Cir.(Pa.) Jul 16, 1976) (NO. 75-2282)
- T** 26 Mississippi River Fuel Corp. v. Cocreham, 382 F.2d 929, 931+ (5th Cir.(La.) Sep 13, 1967) (NO. 23402)
- T** 27 Jefferson County v. Acker, 92 F.3d 1561, 1563+, 65 USLW 2170, 2170+ (11th Cir.(Ala.) Aug 30, 1996) (NO. 94-6400)
- T** 28 Application of Thompson, 157 F.Supp. 93, 93+ (E.D.Pa. Dec 03, 1957) (NO. M-1885)
- T** 29 Rountree v. City and County of Denver, 596 P.2d 739, 739+, 197 Colo. 497, 497+ (Colo. May 14, 1979) (NO. 27990)

12. Time of tax liability

- T** 30 Lung v. O'Chesky, 617 P.2d 1317, 1318+, 94 N.M. 802, 802+ (N.M. Oct 08, 1980) (NO. 12780)

Additional Citations (U.S.A.)

- T** 31 Jefferson County, Ala. v. Acker, 119 S.Ct. 2069, 2078+, 527 U.S. 423, 438+, 144 L.Ed.2d 408, 408+, 67 USLW 3682, 4521+, 67 USLW 4521+, 99 Cal. Daily Op. Serv. 4794, 4794+, 1999 Daily Journal D.A.R. 6179, 6179+, 1999 CJ C.A.R. 3766, 3766+, 12 Fla. L. Weekly Fed. S 387, 387+ (U.S.Ala. Jun 21, 1999) (NO. 98-10)
- T** 32 McClanahan v. State Tax Commission of Arizona, 93 S.Ct. 1257, 1264+, 411 U.S. 164, 176+, 36 L.Ed.2d 129, 129+ (U.S.Ariz. Mar 27, 1973) (NO. 71-834)
- T** 33 Sullivan v. U.S., 89 S.Ct. 1648, 1654, 395 U.S. 169, 179, 23 L.Ed.2d 182, 182 (U.S.Conn. May 26, 1969) (NO. 610)
- H** 34 Non-Resident Taxpayers Ass'n v. Municipality of Philadelphia, 478 F.2d 456, 459 (3rd Cir.(N.J.) May 10, 1973) (NO. 72-1166)
- H** 35 Veath v. Borthwick, 172 F.2d 226, 226 (9th Cir.(Hawai'i) Feb 07, 1949) (NO. 12036)
- H** 36 Jefferson County v. Acker, 210 F.3d 1317, 1318+, 13 Fla. L. Weekly Fed. C 642, 642+ (11th Cir.(Ala.) Apr 26, 2000) (NO. 94-6400)
- T** 37 Jefferson County v. Acker, 850 F.Supp. 1536, 1537+, 62 USLW 2651, 2651+ (N.D.Ala. Mar 31, 1994) (NO. 93-M-0069-S, 93-M-0196-S)
- T** 38 U.S. v. State Tax Commission of State of Miss., 378 F.Supp. 558, 573 (S.D.Miss. Jun 12, 1974) (NO. CIV. 4554)
- T** 39 Confederated Salish and Kootenai Tribes of Flathead Reservation, Montana ("Tribes") v. Moe, In and For Missoula County, Montana, 392 F.Supp. 1297, 1309+ (D.Mont. May 10, 1974) (NO. CIV 2145)
- C** 40 Walker River Paiute Tribe v. Sheehan, 370 F.Supp. 816, 821 (D.Nev. Dec 14, 1973) (NO. CIV. B-2888 BRT)

- 41 Non-Resident Taxpayers Ass'n v. Municipality of Philadelphia, 341 F.Supp. 1139, 1140+ (D.N.J. Dec 29, 1971) (NO. CIV. A. 377-71)
- 42 U.S. v. City of Pittsburgh, 589 F.Supp. 179, 179+ (W.D.Pa. May 09, 1984) (NO. CIV. 83-1737)
- 43 U.S. v. Lewisburg Area School Dist., Union County, Pa., 398 F.Supp. 948, 949+ (M.D.Pa. Jun 10, 1975) (NO. CIV. 75-678)
- 44 Porcelli v. Joseph Schlitz Brewing Co., 397 F.Supp. 889, 892 (E.D.Wis. Aug 13, 1975) (NO. CIV 72-C-238)
- 45 In re Smith, 158 B.R. 818, 818+ (Bankr.D.Ariz. Sep 14, 1993) (NO. B-92-489-PHX-GBN)
- 46 State v. Baker, 393 P.2d 893, 895 (Alaska Jul 10, 1964) (NO. 428)
- 47 Coso Energy Developers v. County of Inyo, 19 Cal.Rptr.3d 669, 675, 122 Cal.App.4th 1512, 1522, 04 Cal. Daily Op. Serv. 9178, 9178, 2004 Daily Journal D.A.R. 12,545, 12545 (Cal.App. 4 Dist. Oct 13, 2004) (NO. E034051)
- 48 Weekes v. City of Oakland, 134 Cal.Rptr. 858, 869, 64 Cal.App.3d 907, 907 (Cal.App. 1 Dist. Dec 17, 1976) (NO. CIV. 37873)
- 49 Arapajolu v. McMenamin, 249 P.2d 318, 322+, 113 Cal.App.2d 824, 829+, 34 A.L.R.2d 1185, 1185+ (Cal.App. 1 Dist. Oct 24, 1952) (NO. CIV. 15575)
- 50 Johnson v. City and County of Denver, 527 P.2d 883, 883+, 186 Colo. 398, 398+ (Colo. Nov 04, 1974) (NO. C-491)
- 51 Board of County Com'rs of Arapahoe County v. Donoho, 356 P.2d 267, 267+, 144 Colo. 321, 321+ (Colo. Oct 31, 1960) (NO. 18970)
- 52 Mahoney v. State Tax Commission, 524 P.2d 187, 193+, 96 Idaho 59, 65+ (Idaho Sep 05, 1973) (NO. 11016)
- 53 Patrick v. City of Frankfort, 539 S.W.2d 275, 275+ (Ky. May 28, 1976)
- 54 Maynard & Child, Inc. v. Shearer, 290 S.W.2d 790, 793 (Ky. Dec 02, 1955)
- 55 Western Kentucky Coca-Cola Bottling Co., Inc. v. Revenue Cabinet, 80 S.W.3d 787, 791 (Ky.App. Dec 21, 2001) (NO. 2000-CA-002883-MR)
- 56 Shell Oil Co. v. Secretary, Revenue and Taxation, 683 So.2d 1204, 1205+, 96-0929 (La. 11/25/96), 11/25/96+ (La. Nov 25, 1996) (NO. 96-C-0929)
- 57 Shell Oil Co. v. Secretary, Revenue and Taxation, 671 So.2d 1026, 1028+, 95-2113 (La.App. 4 Cir. 3/14/96), 3+ (La.App. 4 Cir. Mar 14, 1996) (NO. 95-CA-2113)
- 58 MRT Exploration Co. v. McNamara, 648 So.2d 1108, 1112, 94 0063 (La.App. 1 Cir. 12/29/94), 7 (La.App. 1 Cir. Dec 29, 1994) (NO. 94 CA 0063, 94 CA 0064)
- 59 Arnold v. Carafides, 384 A.2d 729, 730+, 282 Md. 375, 377+ (Md. Apr 07, 1978) (NO. 143)
- 60 Royer v. Board of Election Sup'rs for Cecil County, 191 A.2d 446, 447, 231 Md. 561, 563 (Md. Jun 07, 1963) (NO. 327)
- 61 Morse v. Johnson, 282 A.2d 597, 597+ (Me. Oct 18, 1971)
- 62 Olson v. Department of Revenue, 726 P.2d 1162, 1163+, 223 Mont. 464, 464+ (Mont. Oct 24, 1986) (NO. 85-489)
- 63 LaRoque v. State, 583 P.2d 1059, 1060+, 178 Mont. 315, 315+ (Mont. Aug 23, 1978) (NO. 13993, 14048)
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Joint Appendices

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→ § 106. Same; income tax

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HISTORICAL AND STATUTORY NOTES

Revision Notes and Legislative Reports

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