

Appendix B
Omnibus Acts

Reader's Notes:

ALASKA OMNIBUS ACT
 PUBLIC LAW 86-70; 73 STAT. 141
 [H.R. 7120]
 86th Congress -- First Session
 1959

An Act to amend certain laws of the United States
 in light of the admission of the State of Alaska into the Union,
 and for other purposes.

INTERNAL REVENUE

Sec. 22

- (a) Section 2202 of the Internal Revenue Code of 1954 (relating to missionaries in foreign service),⁹⁸ and sections 3121(e)(1), 3306(j), 4221(d)(4), and 4233(b) of such Code (each relating to a special definition of "State")⁹⁹ are amended by striking out "Alaska,".
- (b) Section 4262(c)(1) of the Internal Revenue Code of 1954 (definition of "continental United States")¹ is amended to read as follows:
- "(1) Continental United States. -- The term 'continental United States' means the District of Columbia and the States other than Alaska."
- (c) Section 4502(5) of the Internal Revenue Code of 1954 (relating to definition of "United States")² is amended by striking out "the Territories of Hawaii and Alaska" and by inserting in lieu thereof "the Territory of Hawaii".
- (d) Section 4774 of the Internal Revenue Code of 1954, (relating to territorial extent of law)³ is amended by striking out "the Territory of Alaska."
- (e) Section 7621(b) of the Internal Revenue Code of 1954 (relating to boundaries of internal revenue districts)⁴ is amended to read as follows:
- "(b) Boundaries. -- For the purpose mentioned in subsection (a), the President may subdivide any State, Territory, or the District of Columbia, or may unite into one district two or more States or a Territory and one or more States."
- (f) Section 7653(d) of the Internal Revenue Code of 1954⁵ is amended by striking out "its Territories or possessions" and inserting in lieu

⁹⁸. 26 U.S.C.A. (I.R.C. 1954) Section 2202.

⁹⁹. 26 U.S.C.A. (I.R.C. 1954) Sections 3121(e)(1), 3306(j), 4221(d)(4), 4233(b).

¹. 26 U.S.C.A. (I.R.C. 1954) Section 4262(c)(1).

². 26 U.S.C.A. (I.R.C. 1954) Section 4502(5).

³. 26 U.S.C.A. (I.R.C. 1954) Section 4774.

⁴. 26 U.S.C.A. (I.R.C. 1954) Section 7621(b).

⁵. 26 U.S.C.A. (I.R.C. 1954) Section 7653(d).

thereof "its possessions on the Territory of Hawaii".

- (g) Section 7701(a)(9) of the Internal Revenue Code of 1954 (relating to definition of "United States")⁶ is amended by striking out "the Territories of Alaska and Hawaii" and inserting in lieu thereof "the Territory of Hawaii".
- (h) Section 7701(a)(10) of the Internal Revenue Code of 1954 (relating to definition of State)⁷ is amended by striking out "Territories" and inserting in lieu thereof "Territory of Hawaii".
- (i) The amendments contained in subsections (a) through (h) of this section shall be effective as of January 3, 1959.

HAWAII OMNIBUS ACT
PUBLIC LAW 86-624; 74 STAT. 411
[H.R. 11602]
86th Congress -- Second Session
1960

An Act to amend certain laws of the United States
in light of the admission of the State of Hawaii into the Union,
and for other purposes.

INTERNAL REVENUE

Sec. 18.

- (a) Section 4262(c)(1) of the Internal Revenue Code of 1954 (relating to the definition of "continental United States" for purposes of the tax on transportation of persons)⁵² is amended to read as follows:

"(1) Continental United States. -- The term 'continental United States' means the District of Columbia and the States other than Alaska and Hawaii."
- (b) Section 2202 of the Internal Revenue Code of 1954 (relating to missionaries in foreign service)⁵³ is amended by striking out "the State, the District of Columbia, or Hawaii" and inserting in lieu thereof "the State or the District of Columbia".
- (c) Section 3121(e)(1) of the Internal Revenue Code of 1954 (relating to a special definition of "State")⁵⁴ is amended by striking out "Hawaii,".
- (d) Sections 3306(j) and 4233(b) of the Internal Revenue Code of 1954 (each relating to a special definition of "State")⁵⁵ are amended by striking out "Hawaii, and".

⁶. 26 U.S.C.A. (I.R.C. 1954) Section 7701(a)(9).
⁷. 26 U.S.C.A. (I.R.C. 1954) Section 7701(a)(10).
⁵². 26 U.S.C.A. (I.R.C. 1954) Section 4262(c)(1).
⁵³. 26 U.S.C.A. (I.R.C. 1954) Section 2202.
⁵⁴. 26 U.S.C.A. (I.R.C. 1954) Section 3121(e)(1).
⁵⁵. 26 U.S.C.A. (I.R.C. 1954) Sections 3306(j) and 4233(b).

- (e) Section 4221(d)(4) of the Internal Revenue Code of 1954 (relating to a special definition of "State or local government")⁵⁶ is amended to read as follows:
 - "(4) State or local government. -- The term 'State or local government' means any State, any political subdivision thereof, or the District of Columbia."
- (f) Section 4502(5) of the Internal Revenue Code of 1954 (relating to definition of "United States")⁵⁷ is amended by striking out "the Territory of Hawaii,".
- (g) Section 4774 of the Internal Revenue Code of 1954 (relating to territorial extent of law)⁵⁸ is amended by striking out "the Territory of Hawaii,".
- (h) Section 7653(d) of the Internal Revenue Code of 1954 (relating to shipments from the United States)⁵⁹ is amended by striking out ", its possessions or the Territory of Hawaii" and inserting in lieu thereof "or its possessions".
- (i) Section 7701(a)(9) of the Internal Revenue Code of 1954 (relating to definition of "United States")⁶⁰ is amended by striking out ", the Territory of Hawaii,".
- (j) Section 7701(a)(10) of the Internal Revenue Code of 1954 (relating to definition of "State")⁶¹ is amended by striking out "the Territory of Hawaii and".
- (k) The amendments contained in subsections (a) through (j) of this section shall be effective as of August 21, 1959.

⁵⁶. 26 U.S.C.A. (I.R.C. 1954) Section 4221(d)(4).
⁵⁷. 26 U.S.C.A. (I.R.C. 1954) Section 4502(5).
⁵⁸. 26 U.S.C.A. (I.R.C. 1954) Section 4774.
⁵⁹. 26 U.S.C.A. (I.R.C. 1954) Section 7653(d).
⁶⁰. 26 U.S.C.A. (I.R.C. 1954) Section 7701(a)(9).
⁶¹. 26 U.S.C.A. (I.R.C. 1954) Section 7701(a)(10).

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