

## Why the Citizens of the Several States Are Not Generally Liable for the Federal Income Tax

### All Needful Rules and Regulations

Following are 16 statutes taken from the 1996 US Code on CD-ROM sold by the Government Printing Office. These statutes were “hits” where a computer search was done on “all needful rules and regulations,” the language used in Article 4 § 3(2) of the Constitution.

The complete text of each statute was copied along with the source law. In some instances, section references were copied. Not all other information from each section is included here.

-CITE-

26 USC Sec. 7805

01/16/96

-EXPCITE-

TITLE 26 - INTERNAL REVENUE CODE

Subtitle F - Procedure and Administration

CHAPTER 80 - GENERAL RULES

Subchapter A - Application of Internal Revenue Laws

-HEAD-

Sec. 7805. Rules and regulations

-STATUTE-

(a) Authorization

Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of

law in relation to internal revenue.

(b) Retroactivity of regulations or rulings

The Secretary may prescribe the extent, if any, to which any ruling or regulation, relating to the internal revenue laws, shall be applied without retroactive effect.

(c) Preparation and distribution of regulations, forms, stamps, and other matters

The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue.

(d) Manner of making elections prescribed by Secretary

Except to the extent otherwise provided by this title, any election under this title shall be made at such time and in such manner as the Secretary shall by regulations or forms prescribe.

(e) Temporary regulations

(1) Issuance

Any temporary regulation issued by the Secretary shall also be issued as a proposed regulation.

(2) 3-year duration

Any temporary regulation shall expire within 3 years after the date of issuance of such regulation.

(f) Review of impact of regulations on small business

(1) Submissions to Small Business Administration

After publication of any proposed or temporary regulation by the Secretary, the Secretary shall submit such regulation to the Chief Counsel for Advocacy of the Small Business Administration for comment on the impact of such regulation on small business. Not later than the date 4 weeks after the date of such submission, the Chief Counsel for Advocacy shall submit comments on such regulation to the Secretary.

(2) Consideration of comments

In prescribing any final regulation which supersedes a proposed or temporary regulation which had been submitted under this subsection to the Chief Counsel for Advocacy of the Small Business Administration -

(A) the Secretary shall consider the comments of the Chief Counsel for Advocacy on such proposed or temporary regulation, and

(B) the Secretary shall discuss any response to such comments in the preamble of such final regulation.

(3) Submission of certain final regulations

In the case of the promulgation by the Secretary of any final regulation (other than a temporary regulation) which does not supersede a proposed regulation, the requirements of paragraphs

(1) and (2) shall apply; except that -

(A) the submission under paragraph (1) shall be made at least 4 weeks before the date of such promulgation, and

(B) the consideration (and discussion) required under paragraph (2) shall be made in connection with the promulgation of such final regulation.

-SOURCE-

(Aug. 16, 1954, ch. 736, 68A Stat. 917; Oct. 4, 1976, Pub. L. 94-455, title XIX, Sec. 1906(b)(13)(A), 90 Stat. 1834; July 18, 1984, Pub. L. 98-369, div. A, title I, Sec. 43(b), 98 Stat. 558; Nov. 10, 1988, Pub. L. 100-647, title VI, Sec. 6232(a), 102 Stat. 3734; Nov. 5, 1990, Pub. L. 101-508, title XI, Sec. 11621(a), 104 Stat. 1388-503.)

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-CITE-

16 USC Sec. 363

01/16/96

-EXPCITE-

TITLE 16 - CONSERVATION

CHAPTER 1 - NATIONAL PARKS, MILITARY PARKS, MONUMENTS, AND

## SUBCHAPTER XL - HOT SPRINGS NATIONAL PARK

-HEAD-

Sec. 363. Rules and regulations

-STATUTE-

Full power is vested in the Secretary of the Interior to provide, in all leases to be executed against any combination among lessees or their assigns, as to ownership, prices, or accommodations at any bathhouse; as well as to make all needful rules and regulations as to the use of the hot water, and to prevent its waste, including full power to authorize the superintendent of said park to make examination and inspection at any time of the manner of using the hot water at any bathtub, that it may be used in proper quantity only, and to prevent its waste; and also full power to provide and fix reasonable maximum charges for all baths, or bathing privileges, or services of any person connected with any bathhouse furnished to bathers; and for reasonable maximum charges to guests at the Arlington Hotel; and also, generally, the Secretary of the Interior may make all necessary rules and regulations as to said bathhouses and the service therein as shall be deemed best for the public interest, and to provide penalties for the violation of any

regulation which may be enforced as though provided by Act of Congress. All leases and grants of hot-water privileges shall be held to be subject to all regulations in force on March 3, 1891, or which may be adopted by the Secretary of the Interior, and for any violation of any regulation, known to the proprietor at the time of the offense, the lease or grant may be canceled by the Secretary of the Interior. It shall be expressly provided in all leases and grants of privilege for hot water that the bathhouse for which provision is made shall not be owned or controlled by any person, company, or corporation which may be the owner of or interested (as stockholder or otherwise) in any other bathhouse on or near the Hot Springs National Park; that neither the hot-water privilege granted nor any interest therein, nor the right to operate or control said bathhouse, shall be assigned or transferred by the party of the second part without the approval of the Secretary of the Interior first obtained, in writing; and if the ownership or control of said bathhouse be transferred to any person, company, or corporation owning or interested in any other bathhouse on or near said reservation, the Secretary of the Interior may, for that cause, deprive the bathhouse provided for of the hot water and cancel the lease or agreement. All buildings to be erected in the Hot Springs National Park shall be on plans first approved by the Secretary of

the Interior, and shall be required to be fireproof, as nearly as practicable.

-SOURCE-

(Mar. 3, 1891, ch. 533, Sec. 3, 26 Stat. 843; Mar. 4, 1921, ch. 161, Sec. 1, 41 Stat. 1407.)

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-CITE-

19 USC Sec. 1336

01/16/96

-EXPCITE-

TITLE 19 - CUSTOMS DUTIES

CHAPTER 4 - TARIFF ACT OF 1930

SUBTITLE II - SPECIAL PROVISIONS

Part II - United States International Trade Commission

-HEAD-

Sec. 1336. Equalization of costs of production

-STATUTE-

(a) Change of classification or duties

In order to put into force and effect the policy of Congress by this chapter intended, the commission (1) upon request of the President, or (2) upon resolution of either or both Houses of Congress, or (3) upon its own motion, or (4) when in the judgment of the commission there is good and sufficient reason therefor, upon application of any interested party, shall investigate the differences in the costs of production of any domestic article and of any like or similar foreign article. In the course of the investigation the commission shall hold hearings and give reasonable public notice thereof, and shall afford reasonable opportunity for parties interested to be present, to produce evidence, and to be heard at such hearings. The commission shall report to the President the results of the investigation and its findings with respect to such differences in costs of production. If the commission finds it shown by the investigation that the duties expressly fixed by statute do not equalize the differences in the costs of production of the domestic article and the like or similar foreign article when produced in the principal competing country, the commission shall specify in its report such increases or decreases in rates of duty expressly fixed by statute (including any necessary change in classification) as it finds shown by the

investigation to be necessary to equalize such differences. In no case shall the total increase or decrease of such rates of duty exceed 50 per centum of the rates expressly fixed by statute.

(b) Repealed. Pub. L. 96-39, title II, Sec. 202(a)(2)(A), July 26, 1979, 93 Stat. 202

(c) Proclamation by the President

The President shall by proclamation approve the rates of duty and changes in classification specified in any report of the commission under this section, if in his judgment such rates of duty and changes are shown by such investigation of the commission to be necessary to equalize such differences in costs of production.

(d) Effective date of rates and changes

Commencing thirty days after the date of any presidential proclamation of approval the increased or decreased rates of duty and changes in classification specified in the report of the commission shall take effect.

(e) Ascertainment of differences in costs of production

In ascertaining under this section the differences in costs of production, the commission shall take into consideration, in so far as it finds it practicable:

(1) In the case of a domestic article

(A) The cost of production as hereinafter in this section

defined; (B) transportation costs and other costs incident to delivery to the principal market or markets of the United States for the article; and (C) other relevant factors that constitute an advantage or disadvantage in competition.

(2) In the case of a foreign article

(A) The cost of production as hereinafter in this section defined, or, if the commission finds that such cost is not readily ascertainable, the commission may accept as evidence thereof, or as supplemental thereto, the weighted average of the invoice prices or values for a representative period and/or the average wholesale selling price for a representative period (which price shall be that at which the article is freely offered for sale to all purchasers in the principal market or markets of the principal competing country or countries in the ordinary course of trade and in the usual wholesale quantities in such market or markets); (B) transportation costs and other costs incident to delivery to the principal market or markets of the United States for the article; (C) other relevant factors that constitute an advantage or disadvantage in competition, including advantages granted to the foreign producers by a government, person, partnership, corporation, or association in a foreign country.

(f) Modification of changes in duty

Any increased or decreased rate of duty or change in classification which has taken effect as above provided may be modified or terminated in the same manner and subject to the same conditions and limitations (including time of taking effect) as is provided in this section in the case of original increases, decreases, or changes.

(g) Prohibition against transfers from the free list to the dutiable list or from the dutiable list to the free list

Nothing in this section shall be construed to authorize a transfer of an article from the dutiable list to the free list or from the free list to the dutiable list, nor a change in form of duty. Whenever it is provided in any paragraph of Subtitle I of this chapter, or in any amendatory act, that the duty or duties shall not exceed a specified ad valorem rate upon the articles provided for in such paragraph, no rate determined under the provisions of this section upon such articles shall exceed the maximum ad valorem rate so specified.

(h) Definitions

For the purpose of this section -

(1) The term "domestic article" means an article wholly or in part the growth or product of the United States; and the term

"foreign article" means an article wholly or in part the growth or product of a foreign country.

(2) The term "United States" includes the several States and Territories and the District of Columbia.

(3) The term "foreign country" means any empire, country, dominion, colony, or protectorate, or any subdivision or subdivisions thereof (other than the United States and its possessions).

(4) The term "cost of production", when applied with respect to either a domestic article or a foreign article, includes, for a period which is representative of conditions in production of the article: (A) The price or cost of materials, labor costs, and other direct charges incurred in the production of the article and in the processes or methods employed in its production; (B) the usual general expenses, including charges for depreciation or depletion which are representative of the equipment and property employed in the production of the article and charges for rent or interest which are representative of the cost of obtaining capital or instruments of production; and (C) the cost of containers and coverings of whatever nature, and other costs, charges, and expenses incident to placing the article in condition packed ready for delivery.

(i) Rules and regulations of President

The President is authorized to make all needful rules and regulations for carrying out his functions under the provisions of this section.

(j) Repealed. Pub. L. 96-39, title II, Sec. 202(a)(2)(D), July 26, 1979, 93 Stat. 202

(k) Investigations prior to June 17, 1930

All uncompleted investigations instituted prior to June 17, 1930, under the provisions of sections 154 to 159 (FOOTNOTE 1) of this title, including investigations in which the President has not proclaimed changes in classification or increases or decreases in rates of duty, shall be dismissed without prejudice; but the information and evidence secured by the commission in any such investigation may be given due consideration in any investigation instituted under the provisions of this section.

(FOOTNOTE 1) See References in Text note below.

-SOURCE-

(June 17, 1930, ch. 497, title III, Sec. 336, 46 Stat. 701; Aug. 2, 1956, ch. 887, Sec. 2(d), 70 Stat. 946; Aug. 20, 1958, Pub. L. 85-686, Sec. 9(c)(1), 72 Stat. 679; July 26, 1979, Pub. L. 96-39, title II, Sec. 202(a)(2), 93 Stat. 202.)

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-CITE-

31 USC Sec. 783

01/16/96

-EXPCITE-

TITLE 31 - MONEY AND FINANCE

SUBTITLE I - GENERAL

CHAPTER 7 - GENERAL ACCOUNTING OFFICE

SUBCHAPTER VI - PROPERTY MANAGEMENT

-HEAD-

Sec. 783. Rules and regulations

-STATUTE-

(a) The Comptroller General is authorized to make all needful rules and regulations for the Government of the General Accounting Office Building, and to annex to such rules and regulations such reasonable penalties, within the limits prescribed in subsection (b), as will ensure their enforcement. Such rules and regulations shall be posted and kept posted in a conspicuous place on such

Federal property.

(b) Whoever shall violate any rule or regulation promulgated pursuant to subsection (a) shall be fined not more than \$500 or imprisoned not more than 6 months, or both.

-SOURCE-

(Added Pub. L. 100-545, Sec. 1, Oct. 28, 1988, 102 Stat. 2728.)

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-CITE-

40 USC Sec. 318a

01/16/96

-EXPCITE-

TITLE 40 - PUBLIC BUILDINGS, PROPERTY, AND WORKS

CHAPTER 4 - THE PUBLIC PROPERTY

-HEAD-

Sec. 318a. Rules and regulations; posting

-STATUTE-

The Administrator of General Services or officials of the General

Services Administration duly authorized by him are authorized to make all needful rules and regulations for the government of the property under their charge and control, and to annex to such rules and regulations such reasonable penalties, within the limits prescribed in section 318c of this title, as will insure their enforcement: Provided, That such rules and regulations shall be posted and kept posted in a conspicuous place on such property.

-SOURCE-

(June 1, 1948, ch. 359, Sec. 2, 62 Stat. 281; Nov. 17, 1988, Pub. L. 100-678, Sec. 8(a), (c)(1), 102 Stat. 4052, 4053.)

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-CITE-

7 USC Sec. 166

01/16/96

-EXPCITE-

TITLE 7 - AGRICULTURE

CHAPTER 8 - NURSERY STOCK AND OTHER PLANTS AND PLANT PRODUCTS

-HEAD-

Sec. 166. State terminal inspection; transmission of mailed packages for State inspection; nonmailable matter; punishment for violations; rules and regulations by United States Postal Service

-STATUTE-

When any State shall provide for terminal inspection of plants and plant products, and shall establish and maintain, at the sole expense of the State, such inspection at one or more places therein, the proper officials of said State may submit to the Secretary of Agriculture a list of plants and plant products and the plant pests transmitted thereby, that in the opinion of said officials should be subject to terminal inspection in order to prevent the introduction or dissemination in said State of pests injurious to agriculture. Upon his approval of said list, in whole or in part, the Secretary of Agriculture shall transmit the same to the United States Postal Service, and thereafter all packages containing any plants or plant products named in said approved lists shall, upon payment of postage therefor, be forwarded by the postmaster at the destination of said package to the proper State official at the nearest place where inspection is maintained. If the plants or plant products (including seed) are found upon

inspection to be free from injurious pests and not in violation of a plant-quarantine law or plant-quarantine regulation of the United States Department of Agriculture or of the State of destination pertaining to such injurious pests, or if infected shall be disinfected by said official, they shall upon payment of postage therefor be returned to the postmaster at the place of inspection to be forward (FOOTNOTE 1) to the person to whom they are addressed; but if found to be infected with injurious pests and incapable of satisfactory disinfection or in violation of a plant-quarantine law or plant-quarantine regulation of the United States Department of Agriculture or of the State of destination pertaining to such injurious pests, the State inspector shall so notify the postmaster at the place of inspection who shall promptly notify the sender of said plants or plant products that they will be returned to him upon his request and at his expense, or in default of such request that they will be turned over to the State authorities for destruction.

(FOOTNOTE 1) So in original.

It shall be unlawful for any person, firm, or corporation to deposit in the United States mails any package containing any plant or plant product addressed to any place within a State maintaining inspection thereof, as herein defined, without plainly marking the

package so that its contents may be readily ascertained by an inspection of the outside thereof. Whoever shall fail to so mark said packages shall be punished by a fine of not more than \$100.

The United States Postal Service is authorized and directed to make all needful rules and regulations for carrying out the purposes hereof.

-SOURCE-

(Mar. 4, 1915, ch. 144, 38 Stat. 1113; June 4, 1936, ch. 495, 49 Stat. 1461; Aug. 12, 1970, Pub. L. 91-375, Sec. 4(a), 84 Stat. 773.)

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-CITE-

25 USC Sec. 317

01/16/96

-EXPCITE-

TITLE 25 - INDIANS

CHAPTER 8 - RIGHTS-OF-WAY THROUGH INDIAN LANDS

-HEAD-

Sec. 317. Regulations

-STATUTE-

The Secretary of the Interior shall make all needful rules and regulations, not inconsistent with sections 312 to 318 of this title, for the proper execution and carrying into effect of all the provisions of said sections.

-SOURCE-

(Mar. 2, 1899, ch. 374, Sec. 7, 30 Stat. 992.)

-CROSS-

CROSS REFERENCES

Pueblo Indians of New Mexico, application of section, see section 322 of this title.

-SECREP-

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 312, 314, 316, 318, 322 of this title.

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-CITE-

16 USC Sec. 694b

01/16/96

-EXPCITE-

TITLE 16 - CONSERVATION

CHAPTER 6 - GAME AND BIRD PRESERVES; PROTECTION

-HEAD-

Sec. 694b. Rules and regulations for administration of sanctuaries  
in national forests; jurisdiction of States

-STATUTE-

The Secretaries of Agriculture and Commerce shall execute the provisions of sections 694 to 694b of this title, and they are jointly authorized to make all needful rules and regulations for the administration of such fish and game sanctuaries or refuges in accordance with the purpose of sections 694 to 694b of this title, including regulations not in contravention of State laws for hunting, capturing, or killing predatory animals, such as wolves, coyotes, foxes, pumas, and other species destructive to livestock or wildlife or agriculture within the limits of said fish and game

sanctuaries or refuges: Provided, That the present jurisdiction of the States shall not be altered or changed without the legislative approval of such States.

-SOURCE-

(Mar. 10, 1934, ch. 54, Sec. 3, 48 Stat. 401.)

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-CITE-

16 USC Sec. 689c

01/16/96

-EXPCITE-

TITLE 16 - CONSERVATION

CHAPTER 6 - GAME AND BIRD PRESERVES; PROTECTION

-HEAD-

Sec. 689c. Rules and regulations for administration of the Tahquitz

Preserve; predatory animals

-STATUTE-

The Secretary of Agriculture shall execute the provisions of

sections 689 to 689d of this title, and he is authorized to make all needful rules and regulations for the administration of such game preserves in accordance with the purposes of said sections, including regulations for hunting, capturing, or killing predatory animals, such as wolves, coyotes, cougar, and other species destructive to livestock or wildlife within the limits of said game preserve.

-SOURCE-

(July 3, 1926, ch. 776, Sec. 4, 44 Stat. 889.)

-SECREP-

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 689a of this title.

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-CITE-

30 USC Sec. 75

01/16/96

-EXPCITE-

TITLE 30 - MINERAL LANDS AND MINING

CHAPTER 3 - LANDS CONTAINING COAL, OIL, GAS, SALTS, ASPHALTIC  
SUBCHAPTER I - COAL LAND ENTRIES IN GENERAL

-HEAD-

Sec. 75. Conflicting claims upon coal lands; rules and regulations

-STATUTE-

In case of conflicting claims upon coal lands where the improvements shall be commenced, after the third day of March, 1873, priority of possession and improvement, followed by proper filing and continued good faith, shall determine the preference right to purchase. And also where improvements have already been made prior to the third day of March, 1873, division of the land claimed may be made by legal subdivisions, to include, as near as may be, the valuable improvements of the respective parties. The Director of the Bureau of Land Management is authorized to issue all needful rules and regulations for carrying into effect the provisions of this section and sections 71 to 74 of this title.

-SOURCE-

(R.S. Sec. 2351; 1946 Reorg. Plan No. 3, Sec. 403, eff. July 16, 1946, 11 F.R. 7876, 60 Stat. 1100.)

-COD-

CODIFICATION

R.S. Sec. 2351 derived from act Mar. 3, 1873, ch. 279, Sec. 5, 17  
Stat. 608.

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-CITE-

25 USC Sec. 302

01/16/96

-EXPCITE-

TITLE 25 - INDIANS

CHAPTER 7 - EDUCATION OF INDIANS

-HEAD-

Sec. 302. Indian Reform School; rules and regulations; consent of  
parents to placing youth in reform school

-STATUTE-

The Commissioner of Indian Affairs, under the direction of the  
Secretary of the Interior, is authorized and directed to select and

designate some one of the schools or other institution herein specifically provided for as an "Indian Reform School", and to make all needful rules and regulations for its conduct, and the placing of Indian youth therein: Provided, That the appropriation for collection and transportation, and so forth, of pupils, and the specific appropriation for such school so selected shall be available for its support and maintenance: Provided further, That the consent of parents, guardians, or next of kin shall not be required to place Indian youth in said school.

-SOURCE-

(June 21, 1906, ch. 3504, 34 Stat. 328.)

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-CITE-

23 USC Sec. 315

01/16/96

-EXPCITE-

TITLE 23 - HIGHWAYS

CHAPTER 3 - GENERAL PROVISIONS

-HEAD-

Sec. 315. Rules, regulations, and recommendations

-STATUTE-

Except as provided in sections 204(f) and 205(a) of this title, the Secretary is authorized to prescribe and promulgate all needful rules and regulations for the carrying out of the provisions of this title. The Secretary may make such recommendations to the Congress and State highway departments as he deems necessary for preserving and protecting the highways and insuring the safety of traffic thereon.

-SOURCE-

(Pub. L. 85-767, Aug. 27, 1958, 72 Stat. 915; Pub. L. 100-17, title I, Sec. 133(b)(18), Apr. 2, 1987, 101 Stat. 172.)

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-CITE-

16 USC Sec. 701

01/16/96

-EXPCITE-

TITLE 16 - CONSERVATION

CHAPTER 7 - PROTECTION OF MIGRATORY GAME AND INSECTIVOROUS BIRDS

SUBCHAPTER I - GENERALLY

-HEAD-

Sec. 701. Game and wild birds; preservation

-STATUTE-

The duties and powers of the Department of the Interior include the preservation, distribution, introduction, and restoration of game birds and other wild birds. The Secretary of the Interior is authorized to adopt such measures as may be necessary to carry out the purposes of this Act, and to purchase such game birds and other wild birds as may be required therefor, subject, however, to the laws of the various States and Territories. The object and purpose of this Act is to aid in the restoration of such birds in those parts of the United States adapted thereto where the same have become scarce or extinct, and also to regulate the introduction of American or foreign birds or animals in localities where they have not heretofore existed.

The Secretary of the Interior shall from time to time collect and publish useful information as to the propagation, uses, and

preservation of such birds.

And the Secretary of the Interior shall make and publish all  
needful rules and regulations for carrying out the purposes of this  
Act, and shall expend for said purposes such sums as Congress may  
appropriate therefor.

-SOURCE-

(May 25, 1900, ch. 553, Sec. 1, 31 Stat. 187; 1939 Reorg. Plan No.  
II, Sec. 4(f), eff. July 1, 1939, 4 F.R. 2731, 53 Stat. 1433.)

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-CITE-

16 USC Sec. 430r

01/16/96

-EXPCITE-

TITLE 16 - CONSERVATION

CHAPTER 1 - NATIONAL PARKS, MILITARY PARKS, MONUMENTS, AND

SUBCHAPTER LX - NATIONAL MILITARY PARKS

-HEAD-

Sec. 430r. Rules and regulations

-STATUTE-

The Secretary of the Interior shall have the power to make all  
needful rules and regulations for the care of the park, and for the  
establishment and marking of lines of battle and other historical  
features of the park.

-SOURCE-

(June 21, 1934, ch. 694, Sec. 9, 48 Stat. 1200.)

-SECFEF-

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 430l, 430o, 430s of this  
title.

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-CITE-

16 USC Sec. 425h

01/16/96

-EXPCITE-

TITLE 16 - CONSERVATION

CHAPTER 1 - NATIONAL PARKS, MILITARY PARKS, MONUMENTS, AND  
SUBCHAPTER LX - NATIONAL MILITARY PARKS

-HEAD-

Sec. 425h. Rules and regulations

-STATUTE-

The Secretary of the Interior, subject to the approval of the President, shall have the power to make and shall make all needful rules and regulations for the care of the park, and for the establishment and marking of lines of battle and other historical features of the park.

-SOURCE-

(Feb. 14, 1927, ch. 127, Sec. 9, 44 Stat. 1094; Ex. Ord. No. 6166, Sec. 2, June 10, 1933; Ex. Ord. No. 6228, Sec. 1, July 28, 1933.)

-TRANS-

TRANSFER OF FUNCTIONS

Transfer of administrative functions of park, see note set out under section 425 of this title.

-SECREP-

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 425, 425d, 425e, 425j,  
425k of this title.

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-CITE-

16 USC Sec. 423g

01/16/96

-EXPCITE-

TITLE 16 - CONSERVATION

CHAPTER 1 - NATIONAL PARKS, MILITARY PARKS, MONUMENTS, AND

SUBCHAPTER LX - NATIONAL MILITARY PARKS

-HEAD-

Sec. 423g. Rules and regulations

-STATUTE-

The Secretary of the Interior, subject to the approval of the  
President, shall have the power to make and shall make all needful  
rules and regulations for the care of the battlefield, and for the

establishment and marking of lines of battle and other historical features of the battlefield.

**-SOURCE-**

(July 3, 1926, ch. 746, Sec. 8, 44 Stat. 823; Ex. Ord. No. 6166, Sec. 2, June 10, 1933; Ex. Ord. No. 6228, Sec. 1, July 28, 1933; Aug. 24, 1962, Pub. L. 87-603, Sec. 1, 76 Stat. 403.)

**-CHANGE-**

**CHANGE OF NAME**

"Battlefield" substituted in text for "park" in view of redesignation of Petersburg National Military Park as Petersburg National Military Battlefield by Pub. L. 87-603. See section 423h-1 of this title.

**-TRANS-**

**TRANSFER OF FUNCTIONS**

Transfer of administrative functions of park, see note set out under section 423 of this title.

**-SECREP-**

**SECTION REFERRED TO IN OTHER SECTIONS**

This section is referred to in sections 423c, 423d, 423h-1, 423h-2 of this title.

Why the Citizens of the Several States Are Not Generally Liable for the Federal Income Tax