

Street produced south 80 degrees 47 minutes 30.6 seconds east, the distance of 523.908 feet to a point on the pierhead line of the Delaware River (approved by the Secretary of War on September 10, 1940);

thence extending along the said pierhead line the following courses and distances, (1) south 17 degrees 52 minutes 48.5 seconds west, 605.262 feet to a point; (2) south 14 degrees 14 minutes 14.7 seconds west, 1,372.530 feet to a point; (3) south 10 degrees 37 minutes 35.3 seconds west, 1,252.160 feet to a point; (4) south 8 degrees 23 minutes 50.4 seconds west, 1,450.250 feet to a point; (5) south 2 degrees 22 minutes 45.9 seconds west, 1,221.670 feet to a point; (6) south 1 degree 4 minutes 36 seconds east, 1,468.775 feet to a point on the north house line of Catherine Street extended, thence extending north 76 degrees 56 minutes 29.2 seconds west, the distance of 555.911 feet to the first mentioned point and place of beginning is hereby declared not to be a navigable water of the United States within the meaning of the Constitution and laws of the United States, and the consent of Congress is hereby given, for the filling or erection of permanent structures in all or any part of the described area.

USC prec.
title 1.

SEC. 2. This declaration shall apply only to portions of the above-described area which are filled or occupied by permanent structures. No such filling or erection of structures in the above-described area shall be commenced until the plans therefor have been approved by the Secretary of the Army who shall, prior to granting such approval, give consideration to all factors affecting the general public interest and the impact of the proposed work on the environment.

Approved October 31, 1972.

Public Law 92-606

AN ACT

October 31, 1972
[H. R. 14628]

To amend the Internal Revenue Code of 1954 with respect to the tax laws applicable to Guam, and for other purposes.

United States
and Guam.
Income taxes,
coordination.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. COORDINATION OF UNITED STATES AND GUAM INDIVIDUAL INCOME TAXES.

68A Stat. 291;
74 Stat. 998.
26 USC 931.

(a) IN GENERAL.—Subpart D of part III of subchapter N of chapter 1 of the Internal Revenue Code of 1954 (relating to possessions of the United States) is amended by adding at the end thereof the following new section:

“SEC. 935. COORDINATION OF UNITED STATES AND GUAM INDIVIDUAL INCOME TAXES.

“(a) APPLICATION OF SECTION.—This section shall apply to any individual for the taxable year who—

“(1) is a resident of Guam,

“(2) is a citizen of Guam but not otherwise a citizen of the United States,

“(3) has income derived from Guam for the taxable year and is a citizen or resident of the United States, or

“(4) files a joint return for the taxable year with an individual who satisfies paragraph (1), (2), or (3) for the taxable year.

“(b) FILING REQUIREMENT.—

“(1) IN GENERAL.—Each individual to whom this section