(2) the term ''in any 1 year period'' has the meaning given to the term ''in any one-year period'' in section 666.

(Added Pub. L. 100–690, title VII, § 7078(a), Nov. 18, 1988, 102 Stat. 4406; amended Pub. L. 103–322, title XXXII, § 320609, Sept. 13, 1994, 108 Stat. 2120; Pub. L. 104–294, title VI, § 604(b)(43), Oct. 11, 1996, 110 Stat. 3509; Pub. L. 105–65, title V, § 564, Oct. 27, 1997, 111 Stat. 1420; Pub. L. 106–569, title VII, § 709(b), Dec. 27, 2000, 114 Stat. 3018; Pub. L. 107–273, div. A, title II, § 205(c), Nov. 2, 2002, 116 Stat. 1778.)

REFERENCES IN TEXT

The Housing Act of 1949, referred to in subsec. (a), is act July 15, 1949, ch. 338, 63 Stat. 413, as amended. Title V of the Act is classified generally to subchapter III (§ 1471 et seq.) of chapter 8A of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 1441 of Title 42 and Tables.

AMENDMENTS

2002—Subsec. (a). Pub. L. 107–273 inserted '', entity, or program'' after ''person'' and ''grant, or cooperative agreement,'' after ''subcontract,''.

2000—Subsec. (a). Pub. L. 106–569 inserted ''or relating to any property that is security for a loan that is made or guaranteed under title V of the Housing Act of 1949,'' before ''shall be fined under this title''.

1997—Subsec. (a). Pub. L. 105–65 inserted ''or relating to any property that is security for a mortgage note that is insured, guaranteed, acquired, or held by the Secretary of Housing and Urban Development pursuant to any Act administered by the Secretary,'' after ''under a contract or subcontract,''.

1996—Subsec. (b)(1). Pub. L. 104–294 inserted ''and'' after semicolon at end.

1994—Subsec. (b). Pub. L. 103–322 substituted ''section—'' for ''section'', inserted ''(1)'' before ''the term'', substituted semicolon for the period at end, and added par. (2).

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104–294 effective Sept. 13, 1994, see section 604(d) of Pub. L. 104–294, set out as a note under section 13 of this title.

§ 1517. Obstructing examination of financial institution

Whoever corruptly obstructs or attempts to obstruct any examination of a financial institution by an agency of the United States with jurisdiction to conduct an examination of such financial institution shall be fined under this title, imprisoned not more than 5 years, or both.

(Added Pub. L. 101–647, title XXV, § 2503(a), Nov. 29, 1990, 104 Stat. 4861.)

§ 1518. Obstruction of criminal investigations of health care offenses

(a) Whoever willfully prevents, obstructs, misleads, delays or attempts to prevent, obstruct, mislead, or delay the communication of information or records relating to a violation of a Federal health care offense to a criminal investigator shall be fined under this title or imprisoned not more than 5 years, or both.

(b) As used in this section the term ''criminal investigator'' means any individual duly authorized by a department, agency, or armed force of the United States to conduct or engage in investigations for prosecutions for violations of health care offenses.

(Added Pub. L. 104–191, title II, § 245(a), Aug. 21, 1996, 110 Stat. 2017.)

§ 1519. Destruction, alteration, or falsification of records in Federal investigations and bankruptcy

Whoever knowingly alters, destroys, mutilates, conceals, covers up, falsifies, or makes a false entry in any record, document, or tangible object with the intent to impede, obstruct, or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States or any case filed under title 11, or in relation to or contemplation of any such matter or case, shall be fined under this title, imprisoned not more than 20 years, or both.

(Added Pub. L. 107–204, title VIII, § 802(a), July 30, 2002, 116 Stat. 800.)

§ 1520. Destruction of corporate audit records

(a)(1) Any accountant who conducts an audit of an issuer of securities to which section 10A(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78j–1(a)) applies, shall maintain all audit or review workpapers for a period of 5 years from the end of the fiscal period in which the audit or review was concluded.

(2) The Securities and Exchange Commission shall promulgate, within 180 days, after adequate notice and an opportunity for comment, such rules and regulations, as are reasonably necessary, relating to the retention of relevant records such as workpapers, documents that form the basis of an audit or review, memoranda, correspondence, communications, other documents, and records (including electronic records) which are created, sent, or received in connection with an audit or review and contain conclusions, opinions, analyses, or financial data relating to such an audit or review, which is conducted by any accountant who conducts an audit of an issuer of securities to which section 10A(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78j–1(a)) applies. The Commission may, from time to time, amend or supplement the rules and regulations that it is required to promulgate under this section, after adequate notice and an opportunity for comment, in order to ensure that such rules and regulations adequately comport with the purposes of this section.

(b) Whoever knowingly and willfully violates subsection (a)(1), or any rule or regulation promulgated by the Securities and Exchange Commission under subsection (a)(2), shall be fined under this title, imprisoned not more than 10 years, or both.

(c) Nothing in this section shall be deemed to diminish or relieve any person of any other duty or obligation imposed by Federal or State law or regulation to maintain, or refrain from destroying, any document.

(Added Pub. L. 107–204, title VIII, § 802(a), July 30, 2002, 116 Stat. 800.)

§ 1521. Retaliating against a Federal judge or Federal law enforcement officer by false claim or slander of title

Whoever files, attempts to file, or conspires to file, in any public record or in any private