

(2) Necessary amounts may be appropriated without fiscal year limitation to the trust fund receipt account to pay claims for deposits when the balance in the account is not sufficient to pay the claims made within the time limitation set forth in paragraph (3) of this subsection.

(3) No claim for any Postal Savings System deposit may be brought more than one year from the date of the enactment of the Postal Savings System Statute of Limitations Act.

(4) The United States Postal Service shall assist the Secretary of the Treasury in providing public notice of the time limitation set forth in paragraph (3) of this subsection by posting notices thereof in all post offices as soon as practicable after the date of the enactment of the Postal Savings System Statute of Limitations Act.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 922; Pub. L. 98-359, § 2, July 13, 1984, 98 Stat. 402.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1322(a)	31:725s(a)(last sentence last proviso).	June 26, 1934, ch. 756, §20(a)(last sentence last proviso), 48 Stat. 1233; Apr. 21, 1976, Pub. L. 94-273, §2(16), 90 Stat. 375.
1322(b)	31:725p-1.	June 30, 1949, ch. 286, §101(par. under heading "Payments of Unclaimed Moneys"), 63 Stat. 359.
	31:725q-1.	June 30, 1949, ch. 286, §101(par. under heading "Refund of Moneys Erroneously Received and Covered"), 63 Stat. 358.
1322(c)	31:725p(note).	Aug. 13, 1971, Pub. L. 92-117, 85 Stat. 337.

In subsection (a), the words "directed to be established in section 725p of this title" are omitted as surplus.

In subsection (b), before clause (1), the words "Secretary of the Treasury" are substituted for "Treasury Department" for consistency. The words "out of any money in the Treasury not otherwise appropriated" in 31:725q-1 are omitted as surplus. In clause (1), the words "of the character formerly chargeable to the appropriation accounts abolished under section 725p of this title" in 31:725p-1 are omitted as unnecessary because of the restatement. In clause (2), the words "United States Government account 'Refund of Moneys Erroneously Received and Covered'" are substituted for "of the character formerly chargeable to the appropriation accounts abolished under section 725q of this title" in 31:725q-1 for clarity and to eliminate unnecessary words.

In subsection (c)(1), the words "claims for . . . deposits" are substituted for "claims by or on behalf of depositors" to eliminate unnecessary words. The text of section 1(a) of the Act of August 13, 1971 (Pub. L. 92-117, 85 Stat. 337), is omitted as executed.

Editorial Notes

REFERENCES IN TEXT

Subsection (a) of the first section of the Act of August 13, 1971 (Public Law 92-117; 85 Stat. 337), referred to in subsec. (c)(1), was repealed by Pub. L. 97-258, §5(b), Sept. 13, 1982, 96 Stat. 1081.

The date of the enactment of the Postal Savings System Statute of Limitations Act, referred to in subsec. (c)(3) and (4), is the date of enactment of Pub. L. 98-359, which was approved July 13, 1984.

AMENDMENTS

1984—Subsec. (c)(1). Pub. L. 98-359 substituted provision authorizing the balance to be held by the Sec-

retary for provision authorizing the balance to be held by the Secretary in perpetuity.

Subsec. (c)(2). Pub. L. 98-359 substituted reference to par. (3) of this subsection for reference to par. (1) of this subsection.

Subsec. (c)(3), (4). Pub. L. 98-359 added pars. (3) and (4).

§ 1323. Trust funds for certain fees, donations, quasi-public amounts, and unearned amounts

(a) Amounts from the following sources held in checking accounts of disbursing officials shall be deposited in the Treasury to the appropriate trust fund receipt accounts:

(1) unearned money, lands (Department of the Interior).

(2) reentry permit fees (Department of Justice).

(3) naturalization fees (Department of Justice).

(4) registry fees (Department of Justice).

(b) Amounts deposited under subsection (a) of this section are appropriated for refunds. Earned parts of those amounts shall be transferred and credited to the appropriate receipt fund accounts.

(c) Donations, quasi-public amounts, and unearned amounts shall be deposited in the Treasury as trust funds and are appropriated for disbursement under the terms of the trusts when the donation or amount is—

(1) administered by officers and employees of the United States Government; and

(2) carried in checking accounts of disbursing officials or others required to account to the Comptroller General (except clerks and marshals of the United States district courts).

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 922.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1323(a), (b).	31:725r(less proviso).	June 26, 1934, ch. 756, §19, 48 Stat. 1232; Dec. 21, 1944, ch. 631, §2, 58 Stat. 845.
1323(c)	31:725r(proviso).	

In subsection (a), before clause (1), the words "Effective July 1, 1935" are omitted as executed. In clauses (2)–(4), the words "Department of Justice" are substituted for "Labor Department" (subsequently changed to "Justice Department" because of Reorganization Plan No. 5 of 1940 (eff. June 14, 1940, 54 Stat. 1238)) for consistency with title 28.

The words related to Patent Office (subsequently changed to Patent and Trademark Office because of section 3 of the Act of January 2, 1975 (Pub. L. 93-596, 88 Stat. 1949)), are omitted as superseded by 35:42.

In subsection (c), the words "officers and employees of the United States Government" are substituted for "officers of the United States by virtue of their official capacity" for consistency and to eliminate unnecessary words.

§ 1324. Refund of internal revenue collections

(a) Necessary amounts are appropriated to the Secretary of the Treasury for refunding internal revenue collections as provided by law, including payment of—

(1) claims for prior fiscal years; and

(2) accounts arising under—

(A) "Allowance or drawback (Internal Revenue)";