

HISTORICAL AND REVISION NOTES—CONTINUED

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1310(c)	31:721(proviso).	

In subsection (a), before clause (1), the words “by warrant” are omitted as unnecessary because of chapter 33 of the revised title. The word “appropriation” is substituted for “moneys appropriated” for consistency in the revised title. The words “for a private organization” are substituted for “for the aid, use, support, or benefit of any charitable, industrial, or other association, institution, or corporation” to eliminate unnecessary words. The word “official” is substituted for “officer” for consistency in the revised title. In clause (1), the word “Treasury” is substituted for “Treasurer of the United States” because of the source provisions restated in section 321 of the revised title and Department of the Treasury Order 229 of January 14, 1974 (39 F.R. 2280). The words “or of an assistant treasurer” in section 1 of the Act of June 23, 1874, are omitted as superseded by section 1(1st par. under heading “Independent Treasury”) of the Act of May 29, 1920 (ch. 214, 41 Stat. 254).

In subsection (b), before clause (1), the words “The fiscal official may pay an amount out of the appropriation” are substituted for “shall be paid out” for clarity. In clause (1), the words “for services, materials, or any other purpose” are omitted as unnecessary. In clause (2), the words “in writing” are omitted as surplus. The word “purpose” is substituted for “object or purpose” to eliminate unnecessary words.

In subsections (b)(2) and (c), the word “amount” is substituted for “the avails thereof” for clarity.

In subsection (c)(1), before clause (A), the words “an amount of less than \$20 out of the appropriation” are substituted for “payments are to be made under \$20” for clarity. In clause (B), the words “in writing on the check” are omitted as unnecessary.

In subsection (c)(2), the word “Secretary” is substituted for “Treasurer” because of the source provisions restated in section 321(c) of the revised title.

SUBCHAPTER II—TRUST FUNDS AND
REFUNDS

§ 1321. Trust funds

(a) The following are classified as trust funds:

- (1) Philippine special fund (customs duties).
- (2) Philippine special fund (internal revenue).
- (3) Unclaimed condemnation awards, Department of the Treasury.
- (4) Naval reservation, Olangapo civil fund.
- (5) Armed Forces Retirement Home Trust Fund.
- (6) Return to deported aliens of passage money collected from steamship companies.
- (7) Vocational rehabilitation, special fund.
- (8) Library of Congress gift fund.
- (9) Library of Congress trust fund, investment account.
- (10) Library of Congress trust fund, income from investment account.
- (11) Library of Congress trust fund, permanent loan.
- (12) Relief and rehabilitation, Longshore and Harbor Workers' Compensation Act.
- (13) Cooperative work, Forest Service.
- (14) Wages and effects of American seamen, Department of Commerce.
- (15) Pension money, Saint Elizabeths Hospital.
- (16) Personal funds of patients, Saint Elizabeths Hospital.

(17) National Park Service, donations.

(18) Purchase of lands, national parks, donations.

(19) Extension of winter-feed facilities of game animals of Yellowstone National Park, donations.

(20) Indian moneys, proceeds of labor, agencies, schools, and so forth.

(21) Funds of Federal prisoners.

(22) Commissary funds, Federal prisons.

(23) Pay of the Navy, deposit funds.

(24) Pay of Marine Corps, deposit funds.

(25) Pay of the Army, deposit fund.

(26) Preservation birthplace of Abraham Lincoln.

(27) Funds contributed for flood control, Mississippi River, its outlets and tributaries.

(28) Funds contributed for flood control, Sacramento River, California.

(29) Effects of deceased employees, Department of the Treasury.

(30) Money and effects of deceased patients, Public Health Service.

(31) Effects of deceased employees, Department of Commerce.

(32) Topographic survey of the United States, contributions.

(33) National Institutes of Health, gift fund.

(34) National Institutes of Health, conditional gift fund.

(35) Patients' deposits, United States Marine Hospital, Carville, Louisiana.

(36) Estates of deceased personnel, Department of the Army.

(37) Effects of deceased employees, Department of the Interior.

(38) Fredericksburg and Spotsylvania County Battlefields memorial fund.

(39) Petersburg National Military Park fund.

(40) Gorgas memorial laboratory quotas.

(41) Contributions to International Boundary Commission, United States and Mexico.

(42) Salvage proceeds, American vessels.

(43) Wages due American seamen.

(44) Federal Industrial Institution for Women, contributions for chapel.

(45) General post fund, National Homes, Department of Veterans Affairs.

(46) Repatriation of American seamen.

(47) Expenses, public survey work, general.

(48) Expenses, public survey work, Alaska.

(49) Funds contributed for improvement of roads, bridges, and trails, Alaska.

(50) Protective works and measures, Lake of the Woods and Rainy River, Minnesota.

(51) Washington redemption fund.

(52) Permit fund, District of Columbia.

(53) Unclaimed condemnation awards, National Capital Park and Planning Commission, District of Columbia.

(54) Unclaimed condemnation awards, Rock Creek and Potomac Parkway Commission, District of Columbia.

(55) Miscellaneous trust fund deposits, District of Columbia.

(56) Surplus fund, District of Columbia.

(57) Relief and rehabilitation, District of Columbia Workmen's Compensation Act.

(58) Inmates' fund, workhouse and reformatory, District of Columbia.

(59) International Center for Middle Eastern-Western Dialogue Trust Fund.

- (60) Chamber Music Auditorium, Library of Congress.
- (61) Bequest of Gertrude Hubbard.
- (62) Puerto Rico special fund (Internal Revenue).
- (63) Miscellaneous trust funds, Department of State.
- (64) Funds contributed for improvement of (name of river or harbor).
- (65) Funds advanced for improvement of (name of river or harbor).
- (66) Funds contributed for Indian projects.
- (67) Miscellaneous trust funds of Indian tribes.
- (68) Ship's stores profits, Navy.
- (69) Completing Surveys within Railroad Land Grants.
- (70) Memorial to Women of World War, contributions.
- (71) Funds contributed for Memorial to John Ericsson.
- (72) American National Red Cross Building, contributions.
- (73) Estate of decedents, Department of State, Trust Fund.
- (74) Funds due Incompetent Beneficiaries, Department of Veterans Affairs.
- (75) To promote the Education of the Blind (principal).
- (76) Paving Government Road across Fort Sill Military Reservation, Okla.
- (77) Bequest of William F. Edgar, Museum and Library, office of Surgeon General of the Army.
- (78) Funds Contributed for Flood Control (name of river, harbor, or project).
- (79) Matured obligations of the District of Columbia.
- (80) To promote the education of the blind (interest).
- [(81) Repealed. Pub. L. 101-510, div. A, title XV, § 1533(c)(1)(A)(ii), Nov. 5, 1990, 104 Stat. 1735.]
- (82) Post-Vietnam Era Veterans Education Account, Department of Veterans Affairs.
- (83) United States Government life insurance fund, Department of Veterans Affairs.
- (84) Estates of deceased soldiers, United States Army.
- (85) Teachers Retirement Fund Deductions, District of Columbia.
- (86) Teachers Retirement Fund, Government Reserves, District of Columbia.
- (87) Expenses of Smithsonian Institution Trust Fund (principal).
- (88) Civil Service Retirement and Disability Fund.
- (89) Canal Zone Retirement and Disability Fund.
- (90) Foreign Service Retirement and Disability Fund.
- (91) Violent Crime Reduction Trust Fund.

(b)(1) Amounts (except amounts received by the Comptroller of the Currency and the Federal Deposit Insurance Corporation) that are analogous to the funds named in subsection (a) of this section and are received by the United States Government as trustee shall be deposited in an appropriate trust fund account in the Treasury. Except as provided in paragraph (2), amounts accruing to these funds are appropriated to be dis-

bursed in compliance with the terms of the trust.

(2) Expenditures from the following trust funds may be made only under annual appropriations and only if the appropriations are specifically authorized by law:

(A) Armed Forces Retirement Home Trust Fund.

(B) Fisher House Trust Fund, Department of the Army.

(C) Fisher House Trust Fund, Department of the Air Force.

(D) Fisher House Trust Fund, Department of the Navy.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 919; Pub. L. 98-426, § 27(d)(2), Sept. 28, 1984, 98 Stat. 1654; Pub. L. 101-189, div. A, title III, § 341(a), Nov. 29, 1989, 103 Stat. 1419; Pub. L. 101-510, div. A, title XV, § 1533(c)(1), Nov. 5, 1990, 104 Stat. 1735; Pub. L. 102-54, § 13(l)(1), June 13, 1991, 105 Stat. 277; Pub. L. 103-322, title XXXI, § 310001(d), Sept. 13, 1994, 108 Stat. 2103; Pub. L. 104-106, div. A, title IX, § 914(c), Feb. 10, 1996, 110 Stat. 413; Pub. L. 104-201, div. A, title X, § 1008(c), Sept. 23, 1996, 110 Stat. 2633; Pub. L. 105-261, div. A, title IX, § 906(f)(2), Oct. 17, 1998, 112 Stat. 2096; Pub. L. 108-199, div. B, title VI, § 633(f), Jan. 23, 2004, 118 Stat. 101.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1321(a)	31:725s(a)(1st sentence, cls. (1)-(84)), (c).	June 26, 1934, ch. 756, § 20(less (a)(last sentence last proviso)), 48 Stat. 1233; June 15, 1943, ch. 125, §§ 1(a), 2(a), 57 Stat. 152, 153; Oct. 15, 1976, Pub. L. 94-502, § 407, 90 Stat. 2397.
1321(b)	31:725s(a)(2d sentence, last sentence 1st, 2d provisos).	

In the section, the cross-references to subsection (b) in the source provisions being restated are assumed to be references to clauses (1)-(84) of subsection (a) because the source provisions contain no subsection (b).

In subsection (a), the words "appearing on the books of the Government" and "on the books of the Treasury" are omitted as surplus.

In subsection (b), the words "effective July 1, 1935" and the 2d proviso are omitted as executed.

Editorial Notes

REFERENCES IN TEXT

The Longshore and Harbor Workers' Compensation Act, referred to in subsec. (a)(12), is act Mar. 4, 1927, ch. 509, 44 Stat. 1424, which is classified generally to chapter 18 (§ 901 et seq.) of Title 33, Navigation and Navigable Waters. For complete classification of this Act to the Code, see section 901 of Title 33 and Tables.

The International Boundary Commission, United States and Mexico, referred to in subsec. (a)(41), was redesignated the International Boundary and Water Commission, United States and Mexico, by the Water Treaty of 1944.

The National Capital Park and Planning Commission, referred to in subsec. (a)(53), was abolished and its functions transferred to the National Capital Planning Commission by section 9 of act June 6, 1924, ch. 270, as added by act July 19, 1952, ch. 949, § 1, 66 Stat. 790, which was classified to section 71h of former Title 40, Public Buildings, Property, and Works, and was repealed and reenacted as section 8711(f) of Title 40, Public Buildings, Property, and Works, by Pub. L. 107-217, §§ 1, 6(b), Aug. 21, 2002, 116 Stat. 1062, 1304.

The Rock Creek and Potomac Parkway Commission, referred to in subsec. (a)(54), was abolished and its functions transferred to the Office of National Parks, Buildings, and Reservations, Department of the Interior, by Ex. Ord. No. 6166, §2, June 10, 1933, set out as a note under section 901 of Title 5, Government Organization and Employees. The name of the Office of National Parks, Buildings, and Reservations was changed to the "National Park Service" by act March 2, 1934, ch. 38, 48 Stat. 389.

The District of Columbia Workmen's Compensation Act, referred to in subsec. (a)(57), probably means the District of Columbia Unemployment Compensation Act, act Aug. 28, 1935, ch. 794, 49 Stat. 946, which is not classified to the Code.

AMENDMENTS

2004—Subsec. (a)(59). Pub. L. 108-199 added par. (59).

1998—Subsec. (a)(92) to (94). Pub. L. 105-261 struck out pars. (92) to (94) which read as follows:

"(92) Fisher House Trust Fund, Department of the Army.

"(93) Fisher House Trust Fund, Department of the Air Force.

"(94) Fisher House Trust Fund, Department of the Navy."

1996—Subsec. (a)(92), (93). Pub. L. 104-106, §914(c)(1), added pars. (92) and (93).

Subsec. (a)(94). Pub. L. 104-201, §1008(c)(1), added par. (94).

Subsec. (b). Pub. L. 104-106, §914(c)(2), designated existing provisions as par. (1), substituted "Except as provided in paragraph (2), amounts accruing to these funds" for "Amounts accruing to these funds (except to the trust fund 'Armed Forces Retirement Home Trust Fund')", struck out "Expenditures from the trust fund 'Armed Forces Retirement Home Trust Fund' shall be made only under annual appropriations and only if the appropriations are specifically authorized by law." after second sentence, and added par. (2).

Subsec. (b)(2)(D). Pub. L. 104-201, §1008(c)(2), added subpar. (D).

1994—Subsec. (a)(91). Pub. L. 103-322 added par. (91).

1991—Subsec. (a)(45), (74), (82), (83). Pub. L. 102-54 substituted "Department of Veterans Affairs" for "Veterans' Administration", wherever appearing.

1990—Subsec. (a)(5). Pub. L. 101-510, §1533(c)(1)(A)(i), substituted "Armed Forces Retirement Home Trust Fund" for "Personal funds of deceased inmates, Naval Home".

Subsec. (a)(59), (81). Pub. L. 101-510, §1533(c)(1)(A)(ii), struck out pars. (59) "Soldiers' Home, permanent fund." and (81) "Soldiers' Home, interest account."

Subsec. (b). Pub. L. 101-510, §1533(c)(1)(B), substituted "Armed Forces Retirement Home Trust Fund" for "Soldiers' Home, Permanent Fund" in two places.

1989—Subsec. (b). Pub. L. 101-189 substituted "annual appropriations and only if the appropriations are specifically authorized by law." for "annual appropriations. Those appropriations are authorized to be made."

1984—Subsec. (a)(12). Pub. L. 98-426 substituted "Longshore" for "Longshoremen's".

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-261, div. A, title IX, §906(f)(3), Oct. 17, 1998, 112 Stat. 2096, provided that: "The amendments made by this subsection [amending this section and repealing section 2221 of Title 10, Armed Forces] shall take effect 90 days after the date of the enactment of this Act [Oct. 17, 1998]."

EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-189, div. A, title III, §341(b), Nov. 29, 1989, 103 Stat. 1419, provided that: "The amendments made by subsection (a) [amending this section] shall apply with respect to appropriations for the operation of the

United States Soldiers' and Airmen's Home [now Armed Forces Retirement Home—Washington] made for fiscal years after fiscal year 1990."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-426 effective Sept. 28, 1984, see section 28(e)(1) of Pub. L. 98-426, set out as a note under section 901 of Title 33, Navigation and Navigable Waters.

INVESTMENT OF NATIONAL PARK SERVICE TRUST FUNDS

Pub. L. 114-113, div. G, title I, Dec. 18, 2015, 129 Stat. 2533, provided in part that: "In fiscal year 2016 and each fiscal year thereafter, any amounts deposited into the National Park Service trust fund accounts (31 U.S.C. 1321(a)(17)-(18)) shall be invested by the Secretary of the Treasury in interest bearing obligations of the United States to the extent such amounts are not, in his judgment, required to meet current withdrawals: *Provided*, That interest earned by such investments shall be available for obligation without further appropriation, to the benefit of the project."

TRUST FUNDS FOR INDIVIDUAL INDIANS

Section 725s of former Title 31 (now this section) was modified by act June 25, 1936, ch. 814, 49 Stat. 1928, providing that it shall not be applicable to funds held in trust for individual Indians, associations of individual Indians, or for Indian corporations chartered under sections 5101 to 5103, 5107 to 5113, 5115, 5116, 5118, 5120, 5121, 5123 to 5125, and 5129 of Title 25, Indians.

§ 1322. Payments of unclaimed trust fund amounts and refund of amounts erroneously deposited

(a) On September 30 of each year, the Secretary of the Treasury shall transfer to the Treasury trust fund receipt account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown" that part of the balance of a trust fund account named in section 1321(a)(1)-(82) of this title or an analogous trust fund established under section 1321(b) of this title that has been in the fund for more than one year and represents money belonging to individuals whose whereabouts are unknown. Subsequent claims to the transferred funds shall be paid from the account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown".

(b) Except as provided in subsection (c) of this section, necessary amounts are appropriated to the Secretary of the Treasury to make payments from—

(1) the Treasury trust fund receipt account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown"; and

(2) the United States Government account "Refund of Moneys Erroneously Received and Covered" and other collections erroneously deposited that are not properly chargeable to another appropriation.

(c)(1) The Secretary of the Treasury shall hold in the Treasury trust fund receipt account "Unclaimed Moneys of Individuals Whose Whereabouts are Unknown" the balance remaining after the final distribution of unclaimed Postal Savings System deposits under subsection (a) of the first section of the Act of August 13, 1971 (Public Law 92-117; 85 Stat. 337). The Secretary shall use the balance to pay claims for Postal Savings System deposits without regard to the State law or the law of other jurisdictions of deposit concerning the disposition of unclaimed or abandoned property.

(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)";

(B) “Redemption of stamps (Internal Revenue)”;

(C) “Refunding legacy taxes, Act of March 30, 1928”;

(D) “Repayment of taxes on distilled spirits destroyed by casualty”; and

(E) “Refunds and payments of processing and related taxes”.

(b) Disbursements may be made from the appropriation made by this section only for—

(1) refunds to the limit of liability of an individual tax account; and

(2) refunds due from credit provisions of the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.) enacted before January 1, 1978, or enacted by the Taxpayer Relief Act of 1997, or from section 21, 24, 25A, 35, 36, 36A,¹ 36B, 168(k)(4)(F), 53(e),¹ 54B(h),¹ 3131, 3132, 3134, 6428, 6428A, 6428B, 6431,¹ or 7527A of such Code, or due under section 3081(b)(2) of the Housing Assistance Tax Act of 2008.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 923; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 105–34, title I, § 101(d)(1), Aug. 5, 1997, 111 Stat. 799; Pub. L. 107–210, div. A, title II, § 201(c)(1), Aug. 6, 2002, 116 Stat. 960; Pub. L. 109–432, div. A, title IV, § 402(b)(2), Dec. 20, 2006, 120 Stat. 2954; Pub. L. 110–185, title I, § 101(f)(1), Feb. 13, 2008, 122 Stat. 617; Pub. L. 110–234, title XV, § 15316(c)(6), May 22, 2008, 122 Stat. 1511; Pub. L. 110–246, § 4(a), title XV, § 15316(c)(6), June 18, 2008, 122 Stat. 1664, 2273; Pub. L. 110–289, div. C, title I, § 3011(b)(3), title III, § 3081(c), July 30, 2008, 122 Stat. 2891, 2906; Pub. L. 111–5, div. B, title I, §§ 1001(e)(2), 1004(b)(8), 1531(c)(1), Feb. 17, 2009, 123 Stat. 312, 314, 360; Pub. L. 111–148, title I, § 1401(d)(1), title X, § 10909(b)(2)(P), (c), Mar. 23, 2010, 124 Stat. 220, 1023; Pub. L. 111–312, title I, § 101(b)(1), Dec. 17, 2010, 124 Stat. 3298; Pub. L. 113–295, div. A, title II, § 221(a)(12)(D), Dec. 19, 2014, 128 Stat. 4054; Pub. L. 116–136, div. A, title II, § 2201(g)(1), Mar. 27, 2020, 134 Stat. 339; Pub. L. 116–260, div. N, title II, § 272(g)(1), Dec. 27, 2020, 134 Stat. 1976; Pub. L. 117–2, title IX, §§ 9601(c)(3)(A), 9611(b)(4)(C), 9631(c)(2), 9641(b), 9651(b), Mar. 11, 2021, 135 Stat. 143, 150, 160, 171, 182; Pub. L. 117–328, div. T, title I, § 103(d), Dec. 29, 2022, 136 Stat. 5285.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1324(a)	31:725q–1a(1st par.).	June 19, 1948, ch. 558, § 101(words before proviso in par. under heading “Bureau of Internal Revenue”), 62 Stat. 561.
1324(b)	31:725q–1a(last par.).	June 19, 1948, ch. 558, 62 Stat. 560, § 302(last par); added Sept. 8, 1978, Pub. L. 95–355, § 303, 92 Stat. 563.

In subsection (a), the words “Necessary amounts are appropriated to the Secretary of the Treasury” are added to reflect the introductory language of the Act of June 19, 1948. The words “on and after June 19, 1948” are omitted as executed.

In subsection (b), the words “appropriation made by this section” are substituted for “the appropriation to the Treasury Department entitled ‘Bureau of Internal Revenue Refunding Internal Revenue Collections’” to eliminate unnecessary words.

¹ See References in Text note below.

AMENDMENT OF SUBSECTION (b)(2)

Pub. L. 117–328, div. T, title I, § 103(d), (f), Dec. 29, 2022, 136 Stat. 5285, 5286, provided that, applicable to taxable years beginning after Dec. 31, 2026, subsection (b)(2) of this section is amended by striking “or 7527A” and inserting “7527A, or 6433”. See 2022 Amendment note below.

Editorial Notes

REFERENCES IN TEXT

Act of March 30, 1928, referred to in subsec. (a)(2)(C), is act Mar. 30, 1928, ch. 302, 45 Stat. 398, which is not classified to the Code.

The Taxpayer Relief Act of 1997, referred to in subsec. (b)(2), is Pub. L. 105–34, Aug. 5, 1997, 111 Stat. 788. For complete classification of this Act to the Code, see Short Title of 1997 Amendment note set out under section 1 of Title 26, Internal Revenue Code, and Tables.

Sections 21, 24, 25A, 35, 36, 36A, 36B, 168, 53, 54B, 3131, 3132, 3134, 6428, 6428A, 6428B, 6431, and 7527A of the Internal Revenue Code of 1986, referred to in subsec. (b)(2), are classified to sections 21, 24, 25A, 35, 36, 36A, 36B, 168, 53, 54B, 3131, 3132, 3134, 6428, 6428A, 6428B, 6431, and 7527A, respectively, of Title 26, Internal Revenue Code. Section 36A of Title 26 was repealed by Pub. L. 113–295, div. A, title II, § 221(a)(5)(A), Dec. 19, 2014, 128 Stat. 4037. Subsec. (e) of section 53 of Title 26, which related to a special rule for individuals with long-term unused credits, was repealed by Pub. L. 113–295, div. A, title II, § 221(a)(8)(A)(i), Dec. 19, 2014, 128 Stat. 4038. Sections 54B and 6431 of Title 26 were repealed by Pub. L. 115–97, title I, § 13404(a), Dec. 22, 2017, 131 Stat. 2138.

Section 3081(b)(2) of the Housing Assistance Tax Act of 2008, referred to in subsec. (b)(2), is section 3081(b)(2) of Pub. L. 110–289, div. C, title III, July 30, 2008, 122 Stat. 2906, which is not classified to the Code.

CODIFICATION

Pub. L. 110–234 and Pub. L. 110–246 made identical amendments to this section. The amendments by Pub. L. 110–234 were repealed by section 4(a) of Pub. L. 110–246.

AMENDMENTS

2022—Subsec. (b)(2). Pub. L. 117–328 substituted “7527A, or 6433” for “or 7527A”.

2021—Subsec. (b)(2). Pub. L. 117–2, § 9651(b), inserted “3134,” before “6428”.

Pub. L. 117–2, § 9641(b), inserted “3131, 3132,” before “6428”.

Pub. L. 117–2, § 9631(c)(2), inserted “21,” before “24”.

Pub. L. 117–2, § 9611(b)(4)(C), inserted “24,” before “25A” and substituted “6431, or 7527A” for “or 6431”.

Pub. L. 117–2, § 9601(c)(3)(A), inserted “6428B,” after “6428A,”.

2020—Subsec. (b)(2). Pub. L. 116–260 inserted “6428A,” after “6428,”.

Pub. L. 116–136 inserted “6428,” after “54B(h),”.

2014—Subsec. (b)(2). Pub. L. 113–295 substituted “or 6431” for “6428, or 6431,”.

2010—Subsec. (b)(2). Pub. L. 111–148, § 10909(b)(2)(P), (c), as amended by Pub. L. 111–312, temporarily inserted “36C,” after “36B,”. See Effective and Termination Dates of 2010 Amendment note below.

Pub. L. 111–148, § 1401(d)(1), inserted “36B,” after “36A,”.

2009—Subsec. (b)(2). Pub. L. 111–5, § 1531(c)(1), substituted “6428, or 6431,” for “or 6428”.

Pub. L. 111–5, § 1004(b)(8), inserted “25A,” after “section”.

Pub. L. 111–5, § 1001(e)(2), inserted “36A,” after “36,”.

2008—Subsec. (b)(2). Pub. L. 110–289, § 3081(c), inserted “168(k)(4)(F),” after “36,” and “,” or due under section 3081(b)(2) of the Housing Assistance Tax Act of 2008” before period at end.

Pub. L. 110-289, §3011(b)(3), inserted “36,” after “35.”
 Pub. L. 110-246, §15316(c)(6), substituted “, 53(e), 54B(h), or 6428” for “or 6428 or 53(e)”.

Pub. L. 110-185 inserted “or 6428” after “section 35”.
 2006—Subsec. (b)(2). Pub. L. 109-432 inserted “or 53(e)” after “section 35”.

2002—Subsec. (b)(2). Pub. L. 107-210 inserted “, or from section 35 of such Code” before period at end.

1997—Subsec. (b)(2). Pub. L. 105-34 inserted before period at end “, or enacted by the Taxpayer Relief Act of 1997”.

1986—Subsec. (b)(2). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2022 AMENDMENT

Amendment by Pub. L. 117-328 applicable to taxable years beginning after Dec. 31, 2026, see section 103(f) of Pub. L. 117-328, set out as an Effective Date note under section 6433 of Title 26, Internal Revenue Code.

EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by section 9611(b)(4)(C) of Pub. L. 117-2 applicable to taxable years beginning after Dec. 31, 2020, see section 9611(c)(1) of Pub. L. 117-2, set out as a note under section 24 of Title 26, Internal Revenue Code.

Amendment by section 9631(c)(2) of Pub. L. 117-2 applicable to taxable years beginning after Dec. 31, 2020, see section 9631(d) of Pub. L. 117-2, set out as a note under section 21 of Title 26, Internal Revenue Code.

Amendment by section 9641(b) of Pub. L. 117-2 applicable to amounts paid with respect to calendar quarters beginning after Mar. 31, 2021, see section 9641(d) of Pub. L. 117-2, set out as an Effective Date note under section 3131 of Title 26, Internal Revenue Code.

Amendment by section 9651(b) of Pub. L. 117-2 applicable to calendar quarters beginning after June 30, 2021, see section 9651(d) of Pub. L. 117-2, set out as an Effective Date note under section 3134 of Title 26, Internal Revenue Code.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of Title 26, Internal Revenue Code.

EFFECTIVE AND TERMINATION DATES OF 2010 AMENDMENT

Amendment by section 1401(d)(1) of Pub. L. 111-148 applicable to taxable years ending after Dec. 31, 2013, see section 1401(e) of Pub. L. 111-148, set out as an Effective Date note under section 36B of Title 26, Internal Revenue Code.

Amendment by section 10909(b)(2)(P) of Pub. L. 111-148 inapplicable to taxable years beginning after Dec. 31, 2011, and this section is amended to read as if such amendment had never been enacted, see section 10909(c) of Pub. L. 111-148, set out as a note under section 1 of Title 26, Internal Revenue Code.

Amendment by section 10909(b)(2)(P) of Pub. L. 111-148 applicable to taxable years beginning after Dec. 31, 2009, see section 10909(d) of Pub. L. 111-148, set out as a note under section 1 of Title 26, Internal Revenue Code.

EFFECTIVE DATE OF 2009 AMENDMENT

Amendment by section 1001(e)(2) of Pub. L. 111-5 applicable to taxable years beginning after Dec. 31, 2008, see section 1001(f) of Pub. L. 111-5, set out as a note under section 6211 of Title 26, Internal Revenue Code.

Amendment by section 1004(b)(8) of Pub. L. 111-5 applicable to taxable years beginning after Dec. 31, 2008, see section 1004(d) of Pub. L. 111-5, set out as an Effective and Termination Dates of 2009 Amendment note under section 24 of Title 26, Internal Revenue Code.

Amendment by section 1531(c)(1) of Pub. L. 111-5 applicable to obligations issued after Feb. 17, 2009, see section 1531(e) of Pub. L. 111-5, set out as a note under section 6211 of Title 26, Internal Revenue Code.

EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by section 3011(b)(3) of Pub. L. 110-289 applicable to residences purchased on or after Apr. 9, 2008, in taxable years ending on or after such date, see section 3011(c) of Pub. L. 110-289, set out as a note under section 26 of Title 26, Internal Revenue Code.

Amendment by section 3081(c) of Pub. L. 110-289 applicable to taxable years ending after Mar. 31, 2008, see section 3081(d) of Pub. L. 110-289, set out as a note under section 168 of Title 26, Internal Revenue Code.

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Amendment by section 15316(c)(6) of Pub. L. 110-246 applicable to obligations issued after June 18, 2008, see section 15316(d) of Pub. L. 110-246, set out as a note under section 6049 of Title 26, Internal Revenue Code.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to taxable years beginning after Dec. 20, 2006, see section 402(c) of Pub. L. 109-432, set out as a note under section 53 of Title 26, Internal Revenue Code.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 applicable to taxable years beginning after Dec. 31, 1997, see section 101(e) of Pub. L. 105-34, set out as a note under section 24 of Title 26, Internal Revenue Code.

CONSTRUCTION OF 2002 AMENDMENT

Nothing in amendment by Pub. L. 107-210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107-210, set out as a Construction note under section 35 of Title 26, Internal Revenue Code.

COORDINATION WITH REFUND PROVISION

Pub. L. 101-508, title XI, §11116, Nov. 5, 1990, 104 Stat. 1388-415, provided that: “For purposes of section 1324(b)(2) of title 31 of the United States Code, section 32 of the Internal Revenue Code of 1986 [26 U.S.C. 32] (as amended by this Act) shall be considered to be a credit provision of the Internal Revenue Code of 1954 enacted before January 1, 1978.”

SUBCHAPTER III—LIMITATIONS, EXCEPTIONS, AND PENALTIES

Statutory Notes and Related Subsidiaries

SHORT TITLE

Certain provisions of this subchapter and subchapter II of chapter 15 of this title were originally enacted as section 3679 of the Revised Statutes, popularly known as the Anti-Deficiency Act. That section was repealed as part of the general revision of this title by Pub. L. 97-258, and its provisions restated in sections 1341, 1342, 1349 to 1351, and 1511 to 1519 of this title.

§ 1341. Limitations on expending and obligating amounts

(a)(1) Except as specified in this subchapter or any other provision of law, an officer or employee of the United States Government or of the District of Columbia government may not—

(A) make or authorize an expenditure or obligation exceeding an amount available in an