

(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