

1991—Pub. L. 102-190, div. A, title X, § 1061(a)(15), Dec. 5, 1991, 105 Stat. 1473, struck out “and services” after “contributions” in item 2608.

1990—Pub. L. 101-403, title II, § 202(a)(2), Oct. 1, 1990, 104 Stat. 874, added item 2608.

1989—Pub. L. 101-193, title V, § 502(b), Nov. 30, 1989, 103 Stat. 1708, added item 2607.

1988—Pub. L. 100-456, div. A, title III, § 323(b), Sept. 29, 1988, 102 Stat. 1953, added item 2606.

1986—Pub. L. 99-661, div. A, title III, § 314(b), Nov. 14, 1986, 100 Stat. 3854, added item 2605.

1970—Pub. L. 91-603, § 3(2), Dec. 31, 1970, 84 Stat. 1675, added item 2604.

1962—Pub. L. 87-555, § 1(2), July 27, 1962, 76 Stat. 244, added item 2603.

Statutory Notes and Related Subsidiaries

REGULATIONS TO CLARIFY GIFT ACCEPTANCE POLICY FOR SERVICE MEMBERS AND THEIR FAMILIES

Pub. L. 109-148, div. A, title VIII, § 8127, Dec. 30, 2005, 119 Stat. 2730, provided that:

“(a) REGULATIONS.—The Secretary of Defense shall prescribe regulations to provide that, subject to such limitations as may be specified in such regulations, members of the Armed Forces described in subsection (c), and the family members of such a member, may accept gifts from non-profit organizations, private parties, and other sources outside the Department of Defense, other than foreign governments and their agents. Such regulations shall apply uniformly to the Army, Navy, Air Force, and Marine Corps, and, to the maximum extent feasible, to the Coast Guard, and shall apply uniformly to the active and reserve components.

“(b) AUTHORITY.—A member of the Armed Forces described in subsection (c) may accept gifts as provided in the regulations authorized in subsection (a), notwithstanding section 7353 of title 5, United States Code.

“(c) COVERED MEMBERS.—A member of the Armed Forces is described in this subsection in the case of a member who is on active duty and who on or after September 11, 2001, and while on active duty, incurred an injury or illness—

“(1) as described in section 1413a(e)(2) of title 10, United States Code; or

“(2) in an operation or area designated as a combat operation or a combat zone, respectively, by the Secretary of Defense in accordance with the regulations prescribed under subsection (a).

“(d) DEADLINE FOR REGULATIONS.—Regulations under subsection (a) shall be prescribed not later than 90 days after the date of the enactment of this Act [Dec. 30, 2005].

“(e) RETROACTIVE APPLICABILITY OF REGULATIONS.—Regulations under subsection (a) shall, to the extent provided in such regulations, also apply to the acceptance of gifts during the period beginning on September 11, 2001, and ending on the date on which such regulations go into effect.”

§ 2601. General gift funds

(a) GENERAL AUTHORITY TO ACCEPT GIFTS.—(1) The Secretary concerned may accept, hold, administer, and spend any gift, devise, or bequest of real property, personal property, or money made on the condition that the gift, devise, or bequest be used for the benefit, or in connection with, the establishment, operation, or maintenance, of a school, hospital, library, museum, cemetery, or other institution or organization under the jurisdiction of the Secretary.

(2)(A) Notwithstanding section 1342 of title 31, the Secretary concerned may accept a gift of services for a military museum program or a professional military education institution from a nonprofit entity established for the purpose of supporting a military museum program or a pro-

fessional military education institution. Employees or personnel of a nonprofit entity who provide a gift of services under this subparagraph may not be considered to be employees of the United States.

(B) For the use and benefit of a military museum program, the Secretary concerned may solicit from a bona fide collector a gift of books, manuscripts, works of art, historical artifacts, drawings, plans, models, or condemned or obsolete combat materiel.

(b) ADDITIONAL AUTHORITY TO ACCEPT GIFTS TO BENEFIT CERTAIN MEMBERS, DEPENDENTS, AND CIVILIAN EMPLOYEES.—(1) The Secretary concerned may accept, hold, administer, and spend any gift, devise, or bequest of real property, personal property, money, or services made on the condition that the gift, devise, or bequest be used for the benefit of—

(A) members of the armed forces, including members performing full-time National Guard duty under section 502(f) of title 32, who incur a wound, injury, or illness while in the line of duty;

(B) civilian employees of the Department of Defense who incur a wound, injury, or illness while in the line of duty;

(C) dependents of such members or employees; and

(D) survivors of such members or employees who are killed.

(2) The Secretary concerned may not accept a gift of services from a foreign government or international organization under this subsection. A gift of real property, personal property, or money from a foreign government or international organization may be accepted under this subsection only if the gift is not designated for a specific individual.

(3) The Secretary of Defense shall prescribe regulations specifying the conditions that may be attached to a gift, devise, or bequest accepted under this subsection.

(c) GIFT FUNDS.—Gifts and bequests of money, and the proceeds of the sale of property, received under subsection (a) or (b) shall be deposited in the Treasury in the following accounts:

(1) The Department of the Army General Gift Fund, in the case of deposits made by the Secretary of the Army.

(2) The Department of the Navy General Gift Fund, in the case of deposits made by the Secretary of the Navy.

(3) The Department of the Air Force General Gift Fund, in the case of deposits made by the Secretary of the Air Force.

(4) The Coast Guard General Gift Fund, in the case of deposits made by the Secretary of Homeland Security.

(5) The Department of Defense General Gift Fund, in the case of deposits made by the Secretary of Defense.

(d) USE OF GIFTS; PROHIBITIONS.—(1) Except as provided in paragraph (2), property and money accepted under subsection (a) or (b) may be used by the Secretary concerned, and services accepted under such subsections may be performed, without further specific authorization in law.

(2) Property, money, and services may not be accepted under subsection (a) or (b)—

(A) if the use of the property or money or the performance of the services in connection with any program, project, or activity would result in the violation of any prohibition or limitation otherwise applicable to such program, project, or activity;

(B) if the conditions attached to the property, money, or services are inconsistent with applicable law or regulations;

(C) if the Secretary concerned determines that the use of the property or money or the performance of the services would reflect unfavorably on the ability of the Department of Defense or the Coast Guard, any employee of the Department or Coast Guard, or any member of the armed forces to carry out any responsibility or duty in a fair and objective manner; or

(D) if the Secretary concerned determines that the use of the property or money or the performance of the services would compromise the integrity or appearance of integrity of any program of the Department of Defense or Coast Guard, or any individual involved in such a program.

(3) The Secretary concerned may disburse funds deposited in a gift fund referred to in subsection (c) for the purposes specified in subsections (a) and (b), subject to the terms of the gift, devise, or bequest.

(e) ACCEPTANCE OF PROPERTY GIFTS; NAMING RIGHTS.—(1) The Secretary concerned may accept a gift under subsection (a) or (b) consisting of the provision, acquisition, enhancement, or construction of real or personal property offered to an eligible entity even though the gift will be subject to the condition that the real or personal property, or a portion thereof, bear a specified name.

(2) The authority conferred by this subsection may be delegated by the Secretary concerned only to a civilian official appointed by the President, by and with the advice and consent of the Senate.

(3) A gift may not be accepted under paragraph (1) if—

(A) the acceptance of the gift or the imposition of the naming-rights condition would reflect unfavorably upon the United States, as provided in subsection (d)(2); or

(B) the real or personal property to be subject to the condition, or portion thereof, has been named by an act of Congress.

(4) The Secretaries concerned shall issue uniform regulations governing the circumstances under which gifts conditioned on naming rights may be accepted, appropriate naming conventions, and suitable display standards.

(5) In this subsection, the term “eligible entity” means each of the following:

(A) The United States Military Academy, the Naval Academy, the Air Force Academy, and the Coast Guard Academy.

(B) The professional military education schools listed in section 2162(d) of this title and the Defense Acquisition University.

(C) A military museum.

(f) PAYMENT OF EXPENSES.—The Secretary concerned may pay all necessary expenses in connection with the conveyance or transfer of a

gift, devise, or bequest accepted under this section.

(g) TREATMENT OF GIFTS.—For the purposes of Federal income, estate, and gift taxes, any property, money, or services accepted under subsection (a) or (b) shall be considered as a gift, devise, or bequest to or for the use of the United States.

(h) MANAGEMENT OF FUNDS.—In the case of each gift fund referred to in subsection (c), the Secretary of the Treasury, upon the request of the Secretary concerned, may retain money, securities, and the proceeds of the sale of securities in the gift fund and may invest money and reinvest the proceeds of the sale of securities in the gift fund in securities of the United States or in securities guaranteed as to principal and interest by the United States. The interest and profits accruing from those securities shall be deposited to the credit of the gift fund and may be disbursed as provided in subsection (d).

(i) COMPTROLLER GENERAL REVIEW.—The Comptroller General shall make periodic audits of gifts, devises, and bequests accepted under subsection (a) or (b) at such intervals as the Comptroller General determines to be warranted. The Comptroller General shall submit to Congress a report on the results of each such audit.

(j) DEFINITIONS.—In this section:

(1) The term “Secretary concerned” includes the Secretary of Defense.

(2) The term “services” includes activities that benefit the education, morale, welfare, or recreation of members of the armed forces and their dependents or are related or incidental to the conveyance of a gift, devise, or bequest of real property or personal property under subsection (a) or (b).

(Aug. 10, 1956, ch. 1041, 70A Stat. 144; Pub. L. 96-513, title V, § 511(86), Dec. 12, 1980, 94 Stat. 2927; Pub. L. 107-296, title XVII, § 1704(b)(1), Nov. 25, 2002, 116 Stat. 2314; Pub. L. 109-163, div. A, title III, § 374, Jan. 6, 2006, 119 Stat. 3211; Pub. L. 110-181, div. A, title V, § 593(a), Jan. 28, 2008, 122 Stat. 138; Pub. L. 112-239, div. A, title V, § 587(a), div. B, title XXVIII, § 2852(a), Jan. 2, 2013, 126 Stat. 1768, 2160; Pub. L. 114-92, div. B, title XXVIII, § 2812, Nov. 25, 2015, 129 Stat. 1174; Pub. L. 116-283, div. B, title XXVIII, § 2821, Jan. 1, 2021, 134 Stat. 4330; Pub. L. 118-159, div. A, title V, § 556, Dec. 23, 2024, 138 Stat. 1896.)

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
2601(a)	5:150q.	Mar. 11, 1948, ch. 107, 62 Stat. 71.
2601(b)	5:150r.	
2601(c)	5:150s.	
2601(d)	5:150t.	

In subsection (a), the words “receive” and “administration” are omitted as surplusage.

In subsection (b), the words “and conditions” and “United States” are omitted as surplusage.

In subsection (c), the words “any gift, devise, or bequest of” and “real or personal” are omitted as surplusage.

In subsection (d), the words “or any part thereof deposited in the Treasury pursuant to section 150r of this title” are omitted as surplusage.

Editorial Notes

AMENDMENTS

2024—Subsec. (a)(2)(A). Pub. L. 118-159 inserted “or a professional military education institution” after “museum program” in two places.

2021—Subsec. (e). Pub. L. 116-283, §2821(a)(1), struck out “Real” before “Property” in heading.

Subsec. (e)(1). Pub. L. 116-283, §2821(b)(1), substituted “an eligible entity” for “the United States Military Academy, the Naval Academy, the Air Force Academy, or the Coast Guard Academy”.

Pub. L. 116-283, §2821(a)(2), inserted “or personal” after “real” in two places.

Subsec. (e)(3)(B). Pub. L. 116-283, §2821(a)(3), inserted “or personal” after “real”.

Subsec. (e)(5). Pub. L. 116-283, §2821(b)(2), added par. (5).

2015—Subsecs. (e) to (j). Pub. L. 114-92 added subsec. (e) and redesignated former subsecs. (e) to (i) as (f) to (j), respectively.

2013—Subsec. (a). Pub. L. 112-239, §2852(a)(1), designated existing provisions as par. (1), substituted “The” for “Subject to subsection (d)(2), the”, and added par. (2).

Subsec. (b)(1). Pub. L. 112-239, §2852(a)(2)(A), substituted “The” for “Subject to subsection (d)(2), the” in introductory provisions.

Subsec. (d)(1). Pub. L. 112-239, §2852(a)(2)(B)(i), substituted “such subsections” for “subsection (b)”.

Subsec. (d)(2). Pub. L. 112-239, §2852(a)(2)(B)(ii), substituted “, money, and services may not be accepted under subsection (a) or” for “and money may not be accepted under subsection (a) and property, money, and services may not be accepted under subsection” in introductory provisions.

Subsec. (f). Pub. L. 112-239, §2852(a)(2)(C), substituted “, money, or services accepted under subsection (a) or” for “or money accepted under subsection (a) and any property, money, or services accepted under subsection”.

Subsec. (i)(2). Pub. L. 112-239, §587(a), inserted “education,” before “morale.”.

2008—Subsec. (b)(4). Pub. L. 110-181 struck out par. (4) which read as follows: “The authority to accept gifts, devises, or bequests under this subsection expires on December 31, 2007.”

2006—Pub. L. 109-163 reenacted section catchline without change and amended text generally. Prior to amendment, section consisted of subsecs. (a) to (d) relating to general gift funds.

2002—Subsec. (b)(4). Pub. L. 107-296 substituted “Secretary of Homeland Security” for “Secretary of Transportation”.

1980—Subsec. (b)(4). Pub. L. 96-513 substituted “Secretary of Transportation” for “Secretary of the Treasury”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-296 effective on the date of transfer of the Coast Guard to the Department of Homeland Security, see section 1704(g) of Pub. L. 107-296, set out as a note under section 101 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-513 effective Dec. 12, 1980, see section 701(b)(3) of Pub. L. 96-513, set out as a note under section 101 of this title.

LIMITATION ON SOLICITATION OF GIFTS

Pub. L. 110-181, div. A, title V, §593(b), Jan. 28, 2008, 122 Stat. 138, provided that: “The Secretary of Defense shall prescribe regulations implementing sections 2601 and 2608 of title 10, United States Code, that prohibit the solicitation of any gift under such sections by any employee of the Department of Defense if the nature or circumstances of such solicitation would compromise

the integrity or the appearance of integrity of any program of the Department of Defense or of any individual involved in such program.”

§ 2601a. Direct acceptance of gifts by members of the armed forces and Department of Defense and Coast Guard employees and their families

(a) REGULATIONS GOVERNING ACCEPTANCE OF GIFTS.—(1) The Secretary of Defense (and the Secretary of Homeland Security in the case of the Coast Guard when it is not operating as a service in the Navy) shall prescribe regulations to provide that, subject to such limitations as may be specified in such regulations, the following individuals may accept gifts from non-profit organizations, private parties, and other sources outside the Department of Defense or the Department of Homeland Security:

(A) A member of the armed forces described in subsection (b).

(B) A civilian employee of the Department of Defense or Coast Guard described in subsection (c).

(C) The family members of such a member or employee.

(D) Survivors of such a member or employee who is killed.

(2) The regulations required by this subsection shall—

(A) apply uniformly to all elements of the Department of Defense and, to the maximum extent feasible, to the Coast Guard; and

(B) require review and approval by a designated agency ethics official before acceptance of a gift to ensure that acceptance of the gift complies with the Joint Ethics Regulation.

(b) COVERED MEMBERS.—This section applies to a member of the armed forces who, while performing active duty, full-time National Guard duty, or inactive-duty training on or after September 11, 2001, incurred an injury or illness—

(1) as described in section 1413a(e)(2) of this title;

(2) in an operation or area designated as a combat operation or a combat zone, respectively, by the Secretary of Defense in accordance with the regulations prescribed under subsection (a);

(3) that results in enrollment in a Warriors in Transition program, as defined in section 738(e) of the National Defense Authorization Act for Fiscal Year 2013 (Public Law 112-239; 10 U.S.C. 1071 note); or

(4) under other circumstances determined by the Secretary concerned to warrant treatment analogous to members covered by paragraph (1).

(c) COVERED EMPLOYEES.—This section applies to a civilian employee of the Department of Defense or Coast Guard who, while an employee on or after September 11, 2001, incurred an injury or illness under a circumstance described in subsection (b).

(d) GIFTS FROM CERTAIN SOURCES PROHIBITED.—The regulations prescribed under subsection (a) may not authorize the acceptance of a gift from a foreign government or international organization or their agents.