

(Added and amended Pub. L. 116–283, div. A, title XVIII, §1831(a), (h), Jan. 1, 2021, 134 Stat. 4209, 4216; Pub. L. 117–81, div. A, title XVII, §1701(b)(10)(H), Dec. 27, 2021, 135 Stat. 2134.)

Editorial Notes

REFERENCES IN TEXT

Section 6621 of the Internal Revenue Code of 1986, referred to in subsec. (a)(1)(B), is classified to section 6621 of Title 26, Internal Revenue Code.

CODIFICATION

The text of subsec. (f) of section 2306a of this title, which was transferred to this section and amended by Pub. L. 116–283, §1831(h), was based on Pub. L. 99–500, §101(c) [title X, §952(a)], Oct. 18, 1986, 100 Stat. 1783–82, 1783–166, and Pub. L. 99–591, §101(c) [title X, §952(a)], Oct. 30, 1986, 100 Stat. 3341–82, 3341–166; Pub. L. 99–661, div. A, title IX, formerly title IV, §952(a), Nov. 14, 1986, 100 Stat. 3945, renumbered title IX, Pub. L. 100–26, §3(5), Apr. 21, 1987, 101 Stat. 273; Pub. L. 100–180, div. A, title VIII, §804(b)(2), Dec. 4, 1987, 101 Stat. 1125; Pub. L. 102–190, div. A, title X, §1061(a)(9), Dec. 5, 1991, 105 Stat. 1472; Pub. L. 103–355, title I, §§1204(1), 1209, Oct. 13, 1994, 108 Stat. 3275, 3277. Pub. L. 99–500, Pub. L. 99–591, and Pub. L. 99–661 added identical sections. Pub. L. 99–591 is a corrected version of Pub. L. 99–500.

AMENDMENTS

2021—Pub. L. 116–283, §1832(h)(1), transferred subsec. (f) of section 2306a of this title to this section, redesignated it as subsec. (a), and redesignated par. (2) as subsec. (b).

Subsec. (a). Pub. L. 116–283, §1831(h)(2), as amended by Pub. L. 117–81, §1701(b)(10)(H), after redesignation of section 2306a(f) of this title as subsec. (a) of this section, in heading, substituted “In General” for “Interest and Penalties for Certain Overpayments”, in introductory provisions, struck out par. (1) designation at beginning and substituted “this chapter” for “this section”, and redesignated subpar. (A), its cls. (i) and (ii), and subpar. (B) as par. (1), subpars. (A) and (B), and par. (2), respectively.

Subsec. (b). Pub. L. 116–283, §1831(h)(3), as amended by Pub. L. 117–81, §1701(b)(10)(H), after redesignation of section 2306a(f)(2) of this title as subsec. (b) of this section, inserted heading and substituted “this section” for “this subsection” and “section 3702(b) of this title” for “subsection (a)(2)”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by Pub. L. 117–81 applicable as if included in the enactment of title XVIII of Pub. L. 116–283 as enacted, see section 1701(a)(2) of Pub. L. 117–81, set out in a note preceding section 3001 of this title and Effective Date note below.

EFFECTIVE DATE

Section and amendment by Pub. L. 116–283 effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116–283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

§ 3708. Right to examine contractor records

For the purpose of evaluating the accuracy, completeness, and currency of cost or pricing data required to be submitted by this chapter, the head of an agency shall have the authority provided by section 3841(b)(2) of this title.

(Added and amended Pub. L. 116–283, div. A, title XVIII, §1831(a), (i), Jan. 1, 2021, 134 Stat. 4209, 4216.)

Editorial Notes

CODIFICATION

The text of subsec. (g) of section 2306a of this title, which was transferred to this section and amended by Pub. L. 116–283, §1831(i), was based on Pub. L. 103–355, title I, §1205, Oct. 13, 1994, 108 Stat. 3276.

AMENDMENTS

2021—Pub. L. 116–283, §1831(i), transferred subsec. (g) of section 2306a of this title to this section, struck out subsec. (g) designation and heading “Right of United States To Examine Contractor Records” at beginning, and substituted “this chapter” for “this section” and “section 3841(b)(2)” for “section 2313(a)(2)”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section and amendment by Pub. L. 116–283 effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116–283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

CHAPTER 272—[Reserved]

Sec.	
3721.	[Reserved].
3722.	[Reserved].
3723.	[Reserved].
3724.	[Reserved].

Editorial Notes

AMENDMENTS

2021—Pub. L. 117–81, div. A, title XVII, §1701(i)(6), Dec. 27, 2021, 135 Stat. 2141, amended Pub. L. 116–283, div. A, title XVIII, §1831(k), Jan. 1, 2021, 134 Stat. 4217, which added this analysis, by substituting “[Reserved]” for “OTHER PROVISIONS RELATING TO COST OR PRICING DATA” in chapter heading and “[Reserved]” for “Evaluating the reasonableness of price: guidance and training” in item 3721, for “Grants of exceptions to cost or pricing data certification requirements and waivers of cost accounting standards” in item 3722, for “Streamlining awards for innovative technology projects: pilot program” in item 3723, and for “Risk-based contracting for smaller contract actions under Truth in Negotiations Act: pilot program” in item 3724.

§ 3721. [Reserved]

(Added Pub. L. 116–283, div. A, title XVIII, §1831(k), Jan. 1, 2021, 134 Stat. 4217; amended Pub. L. 117–81, div. A, title XVII, §1701(i)(6)(B), Dec. 27, 2021, 135 Stat. 2141.)

Editorial Notes

PRIOR PROVISIONS

A prior section 3721, act Aug. 10, 1956, ch. 1041, 70A Stat. 214; Pub. L. 85–861, §1(92)(A), Sept. 2, 1958, 72 Stat. 1482, related to hospital benefits for members of Army, other than of Regular Army, prior to repeal by Pub. L. 99–661, div. A, title VI, §604(f)(1)(A), (g), Nov. 14, 1986, 100 Stat. 3877, 3878, applicable with respect to persons who, after Nov. 14, 1986, incur or aggravate an injury, illness, or disease or die.

AMENDMENTS

2021—Pub. L. 117–81, §1701(i)(6)(B), amended Pub. L. 116–283, §1831(k), which enacted this section, by adding section 3721 designation and catchline “[Reserved]” and striking out former section 3721 designation and catchline “Evaluating the reasonableness of price: guidance and training”.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 2021 AMENDMENT**

Amendment made to Pub. L. 116-283 by Pub. L. 117-81, resulting in omission of this section, applicable as if included in the enactment of title XVIII of Pub. L. 116-283 as enacted, see section 1701(a)(2) of Pub. L. 117-81, set out in a note preceding section 3001 of this title and Effective Date note below.

EFFECTIVE DATE

Section effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116-283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

§ 3722. [Reserved]

(Added Pub. L. 116-283, div. A, title XVIII, §1831(k), Jan. 1, 2021, 134 Stat. 4217; amended Pub. L. 117-81, div. A, title XVII, §1701(i)(6)(B), Dec. 27, 2021, 135 Stat. 2141.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 3722, acts Aug. 10, 1956, ch. 1041, 70A Stat. 214; Sept. 2, 1958, Pub. L. 85-861, §1(92)(B), (C), 72 Stat. 1482, related to hospital and related benefits for members of a Citizens' Military Training Camp and for members of Army not covered by section 3721 of this title, prior to repeal by Pub. L. 99-661, div. A, title VI, §604(f)(1)(A), (g), Nov. 14, 1986, 100 Stat. 3877, 3878, applicable with respect to persons who, after Nov. 14, 1986, incur or aggravate an injury, illness, or disease or die.

AMENDMENTS

2021—Pub. L. 117-81, §1701(i)(6)(B), amended Pub. L. 116-283, §1831(k), which enacted this section, by adding section 3722 designation and catchline “[Reserved]” and striking out former section 3722 designation and catchline “Grants of exceptions to cost or pricing data certification requirements and waivers of cost accounting standards”.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 2021 AMENDMENT**

Amendment made to Pub. L. 116-283 by Pub. L. 117-81, resulting in omission of this section, applicable as if included in the enactment of title XVIII of Pub. L. 116-283 as enacted, see section 1701(a)(2) of Pub. L. 117-81, set out in a note preceding section 3001 of this title and Effective Date note below.

EFFECTIVE DATE

Section effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116-283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

§ 3723. [Reserved]

(Added Pub. L. 116-283, div. A, title XVIII, §1831(k), Jan. 1, 2021, 134 Stat. 4217; amended Pub. L. 117-81, div. A, title XVII, §1701(i)(6)(B), Dec. 27, 2021, 135 Stat. 2141.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 3723 was renumbered section 7263 of this title.

AMENDMENTS

2021—Pub. L. 117-81, §1701(i)(6)(B), amended Pub. L. 116-283, §1831(k), which enacted this section, by adding

section 3723 designation and catchline “[Reserved]” and striking out former section 3723 designation and catchline “Streamlining awards for innovative technology projects: pilot program”.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 2021 AMENDMENT**

Amendment made to Pub. L. 116-283 by Pub. L. 117-81, resulting in omission of this section, applicable as if included in the enactment of title XVIII of Pub. L. 116-283 as enacted, see section 1701(a)(2) of Pub. L. 117-81, set out in a note preceding section 3001 of this title and Effective Date note below.

EFFECTIVE DATE

Section effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116-283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

§ 3724. [Reserved]

(Added Pub. L. 116-283, div. A, title XVIII, §1831(k), Jan. 1, 2021, 134 Stat. 4217; amended Pub. L. 117-81, div. A, title XVII, §1701(i)(6)(B), Dec. 27, 2021, 135 Stat. 2141.)

Editorial Notes**AMENDMENTS**

2021—Pub. L. 117-81, §1701(i)(6)(B), amended Pub. L. 116-283, §1831(k), which enacted this section, by adding section 3724 designation and catchline “[Reserved]” and striking out former section 3724 designation and catchline “Risk-based contracting for smaller contract actions under truth in negotiations act: pilot program”.

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 2021 AMENDMENT**

Amendment made to Pub. L. 116-283 by Pub. L. 117-81, resulting in omission of this section, applicable as if included in the enactment of title XVIII of Pub. L. 116-283 as enacted, see section 1701(a)(2) of Pub. L. 117-81, set out in a note preceding section 3001 of this title and Effective Date note below.

EFFECTIVE DATE

Section effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116-283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

CHAPTER 273—ALLOWABLE COSTS

Subchapter	Sec.
I. General	3741
II. Other Allowable Cost Provisions	3761

Editorial Notes**PRIOR PROVISIONS**

A prior chapter 273 “ALLOWABLE COSTS”, as added by Pub. L. 115-232, div. A, title VIII, §801(a), Aug. 13, 2018, 132 Stat. 1828, and consisting of reserved section 3741, was repealed by Pub. L. 116-283, div. A, title XVIII, §1832(a), Jan. 1, 2021, 134 Stat. 4217.

SUBCHAPTER I—GENERAL

Sec.	
3741.	Definitions.
3742.	Adjustment of threshold amount of covered contract.
3743.	Effect of submission of unallowable costs.