

2003—Pub. L. 108-136, div. A, title IX, §931(c), Nov. 24, 2003, 117 Stat. 1581, struck out “foreign” before “gifts” in item 2611.

2002—Pub. L. 107-314, div. A, title IX, §931(b), Dec. 2, 2002, 116 Stat. 2625, added item 2612.

1999—Pub. L. 106-65, div. A, title IX, §915(b), Oct. 5, 1999, 113 Stat. 722, added item 2611.

1996—Pub. L. 104-201, div. A, title X, §1074(a)(15), Sept. 23, 1996, 110 Stat. 2659, struck out item 2609 “Theater Missile Defense: acceptance of contributions from allies; Theater Missile Defense Cooperation Account”.

Pub. L. 104-106, div. A, title III, §377(b), Feb. 10, 1996, 110 Stat. 284, added item 2610.

1994—Pub. L. 103-337, div. A, title III, §353(c)(2), Oct. 5, 1994, 108 Stat. 2732, substituted “schools” for “education system” in item 2605.

1993—Pub. L. 103-160, div. A, title II, §242(f)(2), title XI, §1105(b)(3), Nov. 30, 1993, 107 Stat. 1605, 1750, inserted “; Defense Cooperation Account” in item 2608 and added item 2609.

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.

#### 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.—Subject to subsection (d)(2), the Secretary con-

cerned 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.

(b) ADDITIONAL AUTHORITY TO ACCEPT GIFTS TO BENEFIT CERTAIN MEMBERS, DEPENDENTS, AND CIVILIAN EMPLOYEES.—(1) Subject to subsection (d)(2), 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 subsection (b) may be performed, without further specific authorization in law.

(2) Property and money may not be accepted under subsection (a) and property, money, and services may not be accepted under subsection (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) 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.

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

(g) 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).

(h) 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.

(i) DEFINITIONS.—In this section:

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

(2) The term “services” includes activities that benefit the 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.)

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.

AMENDMENTS

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”.

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) shall issue regulations to pro-