1960—Pub. L. 86-533 repealed subsec. (b) which required the Secretary of the Treasury to report to Congress with respect to payments received by the United States in excess of \$3,000.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-557, §17(b)(3)(B), Oct. 30, 1984, 98 Stat. 2868, provided that: "The amendment made by subparagraph (A) of this paragraph [amending this section] shall apply to all claims considered, ascertained, adjusted, determined, compromised or settled on or after the date of enactment of this Act [Oct. 30, 1984]."

# § 648. Accounting for industrial work

The Secretary may prescribe regulations governing accounting for industrial work, including charges for overhead for civilian labor and for maintenance of industrial plant and equipment, performed at the Coast Guard Yard or such similar Coast Guard industrial establishments as he may designate. Any orders placed for such industrial work shall be covered by a transfer or advance of funds to cover the estimated cost thereof, and shall be credited to such accounts as may be necessary and established by the Secretary to carry out the provisions of this section. Accounts so established shall be available for materials, supplies, or equipment, and civilian labor, including overhead and maintenance, required in performing the work ordered. Upon completion of an order an adjustment will be made to make the amount transferred or advanced equal to the actual cost as computed in accordance with the accounting regulations prescribed by the Secretary.

(Aug. 4, 1949, ch. 393, 63 Stat. 549.)

#### HISTORICAL AND REVISION NOTES

This section is intended to eliminate a very cumbersome and inefficient method of accounting for industrial jobs at the Coast Guard Yard and other shore establishments where industrial work may be undertaken. Under existing law several accounts must be kept current for each job in progress. Under this statute the working fund would be available for all types of expenditures in connection with a job and the breakdown into separate accounts could be done after the job is complete. The other armed forces have provisions of law which permit a working fund similar to the one provided by this section. 81st Congress, House Report No. 557.

# § 649. Supplies and equipment from stock

Supplies and equipment for special work of the Coast Guard may be furnished from general stock and the applicable appropriation reimbursed therefor from the respective appropriations for such special work.

(Aug. 4, 1949, ch. 393, 63 Stat. 550.)

HISTORICAL AND REVISION NOTES

Based on title 33, U.S.C., 1934 ed., §726 (Mar. 4, 1913, ch. 168, 37 Stat. 1018).

Changes were made in phraseology. 81st Congress, House Report No. 557.

## §650. Coast Guard Supply Fund

(a) A Coast Guard Supply Fund is authorized. The Secretary may prescribe regulations for designating the classification of materials to be stocked. In these regulations, whenever the fund is extended to include items not previously

stocked, or spare parts obtained as part of a procurement under a different account of major items such as vessels or aircraft, whether or not such parts were previously stocked, the Secretary may authorize an increase in the existing capital of the fund by the value of such usable materials transferred thereto from Coast Guard inventories carried in other accounts. Except for the materials so transferred, the fund shall be charged with the cost of materials purchased or otherwise acquired. The fund shall be credited with the value of materials consumed, issued for use, sold, or otherwise disposed of, such values to be determined on a basis that will approximately cover the cost thereof.

(b) Obligations may, without regard to fiscal year limitations, be incurred against anticipated reimbursement to the Coast Guard Supply Fund in such amount and for such period, as the Secretary, with approval of the Director of the Office of Management and Budget, may determine to be necessary to maintain stock levels consistently with planned operations for the next year.

(Aug. 4, 1949, ch. 393, 63 Stat. 550; Aug. 7, 1956, ch. 1023, §1(a), 70 Stat. 1077; Pub. L. 91–278, §1(13), June 12, 1970, 84 Stat. 306; Pub. L. 94–546, §1(35), Oct. 18, 1976, 90 Stat. 2521; Pub. L. 96–376, §5, Oct. 3, 1980, 94 Stat. 1509.)

#### HISTORICAL AND REVISION NOTES

A Coast Guard supply fund was established by the Naval Appropriation Act for fiscal year 1943 approved February 7, 1942, 56 Stat. 73. Experience has clearly shown that it is advantageous to the Government to have permanent authorization for such a fund. 81st Congress, House Report No. 557.

#### AMENDMENTS

1980—Subsec. (a). Pub. L. 96–376 substituted "these regulations" for "such regulations" and authorized an increase in the capital of the fund when the fund is extended to include spare parts obtained as part of a procurement under a different account of major items such as vessels or aircraft, whether or not such parts were previously stocked.

1976—Subsec. (b). Pub. L. 94–546 substituted "Office of Management and Budget" for "Bureau of the Budget". 1970—Pub. L. 91–278 designated existing provisions as subsec. (a) and added subsec. (b).

1956—Act Aug. 7, 1956, substituted "Coast Guard Supply Fund" for "Coast Guard supply fund and supply account" in section catchline, struck out provisions calling for mandatory increase of the Fund by the value of commissary provisions and uniform clothing on hand on July 1, 1949, and inserted provisions permitting the Secretary to prescribe regulations for designating the classification of materials to be stocked and for increasing the existing capital of the Fund.

## §651. Annual report

In April of each year, the Commandant, through the Secretary, shall report to Congress the operations and expenditures of the Coast Guard during the preceding fiscal year, including amounts collected as provided under section 664 of this title.

(Aug. 4, 1949, ch. 393, 63 Stat. 550; Pub. L. 94–546, §1(36), Oct. 18, 1976, 90 Stat. 2522; Pub. L. 99–509, title V, §5102(a)(2), Oct. 21, 1986, 100 Stat. 1926.)

## HISTORICAL AND REVISION NOTES

Based on title 14, U.S.C., 1946 ed., §§ 36, 37 (Oct. 2, 1888, ch. 1069, 25 Stat. 511; Jan. 28, 1915, ch. 20, §5, 38 Stat.

Changes were made in phraseology. 81st Congress, House Report No. 557.

#### AMENDMENTS

1986—Pub. L. 99–509 substituted "preceding fiscal year, including amounts collected as provided under section 664 of this title" for "preceding fiscal year".

1976—Pub. L. 94-546 substituted "April" for "January".

#### § 652. Removing restrictions

Any law removing for the duration of a war or national emergency proclaimed by the President any restriction contained in any then-existing law as applied to the Navy, including, but not limited to, restrictions relating to the manner in which purchases may be made and contracts awarded, fiscal operations, and personnel, shall, in the same manner and to the same extent, remove such restrictions as applied to the Coast Guard.

(Aug. 4, 1949, ch. 393, 63 Stat. 550.)

#### HISTORICAL AND REVISION NOTES

This section is new and provides that any law removing for the duration of a war or national emergency any restriction contained in any then-existing law as applied to the Navy shall operate in the same manner to remove such restrictions as applied to the Coast Guard. Included are restrictions relating to the manner in which purchases may be made and contracts awarded, fiscal operations, and personnel. This provision is designed to enable the Coast Guard to operate as efficiently as the Navy Department in time of war or during a national emergency and would permit the Coast Guard more effectively to maintain itself in a state of military readiness during periods of emergency. Since the Coast Guard operates as part of the Navy in time of war, it is essential that its operations be as flexible and as efficient as those of the Department of which it is to be a part. This section would prevent inadvertent failures specifically to mention the Coast Guard in legislation of the type described in this section from hindering service operations. 81st Congress, House Report

# §653. Employment of draftsmen and engineers

The Coast Guard may employ temporarily, at the seat of government, draftsmen and engineers for the preparation of plans and specifications for vessels, lighthouses, aids to navigation, and other projects for the Coast Guard that may be authorized or appropriated for by Congress, to be paid from the appropriations applicable to such projects.

(Aug. 4, 1949, ch. 393, 63 Stat. 550.)

## HISTORICAL AND REVISION NOTES

Based on title 33, U.S.C., 1946 ed.,  $\S716$  (June 17, 1910, ch. 301,  $\S9$ , 36 Stat. 538; July 27, 1939, ch. 388,  $\S1$ , 53 Stat. 1130).

Changes were made in phraseology. 81st Congress, House Report No. 557.

# § 654. Public and commercial vessels and other watercraft; sale of fuel, supplies, and services

The Secretary under such regulations as he may prescribe, may sell to public and commercial vessels and other watercraft, such fuel, supplies and furnish such services as may be required to meet the necessities of the vessel or watercraft if such vessel or watercraft is unable—

- (1) to procure the fuel, supplies, or services from other sources at its present location; and
- (2) to proceed to the nearest port where they may be obtained without endangering the safety of the ship, the health and comfort of its personnel, or the safe condition of the property carried aboard.

Sales under this section shall be at such prices as the Secretary considers reasonable. Payment will be made on a cash basis or on such other basis as will reasonably assure prompt payment. Amounts received from such a sale shall, unless otherwise directed by another provision of law, be credited to the current appropriation concerned and are available for the same purposes as that appropriation.

(Added Pub. L. 86–159, §1, Aug. 14, 1959, 73 Stat. 357; amended Pub. L. 89–444, §1(22), June 9, 1966, 80 Stat. 197.)

#### AMENDMENTS

1966—Pub. L. 89-444 inserted "Public and commercial vessels and other watercraft; sale of fuel, supplies, and services" in section catchline.

#### § 655. Arms and ammunition; immunity from taxation

No tax on the sale or transfer of firearms, pistols, revolvers, shells, or cartridges may be imposed on such articles when bought with funds appropriated for the Coast Guard.

(Added Pub. L. 87–526, §1(6), July 10, 1962, 76 Stat. 142; amended Pub. L. 94–546, §1(37), Oct. 18, 1976, 90 Stat. 2522.)

# AMENDMENTS

1976—Pub. L. 94-546 struck out "United States" before "Coast Guard".

# § 656. Use of moneys appropriated for acquisition, construction, and improvement; for research, development, test, and evaluation; and for the alteration of bridges over the navigable waters

- (a) Funds appropriated to or for the use of the Coast Guard for acquisition, construction, and improvement of facilities, for research, development, test, and evaluation; and for the alteration of bridges over the navigable waters shall remain available until expended.
- (b) The Secretary may use any funds appropriated to or for the use of the Coast Guard for other construction purposes to restore, repair, or replace facilities that have been damaged or destroyed, including acquisition of sites.
- (c) The Secretary may use any funds appropriated to or for the use of the Coast Guard for other construction purposes to acquire, construct, convert, extend, and install at Coast Guard installations and facilities, needed permanent or temporary public works, including the preparation of sites and the furnishing of appurtenances, utilities, and equipment, but excluding the construction of family quarters, costing not more than \$200,000 for any one project.

(Added Pub. L. 88–45, §2, June 21, 1963, 77 Stat. 68; amended Pub. L. 93–283, §1(9), May 14, 1974, 88 Stat. 140.)