

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 note under section 2918 of Title 29, Labor.

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

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Certain provisions of this subchapter and subchapter II of chapter 15 of this title were originally enacted as section 3679 of the Revised Statutes, popularly known as the Anti-Deficiency Act. That section was repealed as part of the general revision of this title by Pub.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) 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 appropriation or fund for the expenditure or obligation;

(B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law;

(C) make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or

(D) involve either government in a contract or obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985.

(2) This subsection does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.

(b) An article to be used by an executive department in the District of Columbia that could be bought out of an appropriation made to a regular contingent fund of the department may not be bought out of another amount available for obligation.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 923; Pub. L. 101-508, title XIII, §13213(a), Nov. 5, 1990, 104 Stat. 1388-621.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1341(a)	31:665(a), (d)(2)(last sentence related to spending and obligations).	R.S. §3679(a), (d)(2)(last sentence related to spending and obligations); Mar. 3, 1905, ch. 1484, §4(1st par.), 33 Stat. 1257; Feb. 27, 1906, ch. 510, §3, 34 Stat. 48; restated Sept. 6, 1950, ch. 896, §1211, 64 Stat. 765.
1341(b)	31:669(words after semicolon).	Aug. 23, 1912, ch. 350, §6(words after semicolon), 37 Stat. 414.

In subsection (b), the words "another amount available for obligation" are substituted for "any other fund" for consistency in the revised title.

REFERENCES IN TEXT

Section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985, referred to in subsec. (a)(1)(C), (D), is classified to section 902 of Title 2, The Congress.

AMENDMENTS

1990—Subsec. (a)(1)(C), (D). Pub. L. 101-508 added subpars. (C) and (D).

§ 1342. Limitation on voluntary services

An officer or employee of the United States Government or of the District of Columbia government may not accept voluntary services for either government or employ personal services exceeding that authorized by law except for emergencies involving the safety of human life or the protection of property. This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. As used in this section, the term "emergencies involving the safety of human life or the protection of property" does not include ongoing, regular functions of government the suspension of which would not imminently threaten the safety of human life or the protection of property.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 923; Pub. L. 101-508, title XIII, §13213(b), Nov. 5, 1990, 104 Stat. 1388-621; Pub. L. 104-92, title III, §310(a), Jan. 6, 1996, 110 Stat. 20.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1342	31:665(b).	R.S. §3679(b), (d)(2)(last sentence related to voluntary services); Mar. 3, 1905, ch. 1484, §4(1st par.), 33 Stat. 1257; Feb. 27, 1906, ch. 510, §3, 34 Stat. 48; restated Sept. 6, 1950, ch. 896, §1211, 64 Stat. 765.
	31:665(d)(2)(last sentence related to voluntary services).	

The words "District of Columbia government" are added because of section 47-105 of the D.C. Code.

AMENDMENTS

1996—Pub. L. 104-92 temporarily amended section by inserting "All officers and employees of the United States Government or the District of Columbia government shall be deemed to be performing services relating to emergencies involving the safety of human life or the protection of property." after first sentence and by striking out at end "As used in this section, the