

the use of such credits), but only when reimbursement therefor is made to the Treasury from applicable appropriations of the agency.

(b) EXCEPTION TO REIMBURSEMENT REQUIREMENT.—Credits described in subsection (a) that are received as exchanged allowances, or as the proceeds of the sale of personal property, may be used in whole or partial payment for the acquisition of similar items, to the extent and in the manner authorized by law, without reimbursement to the Treasury.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 918; Pub. L. 104–208, div. A, title I, §101(f) [title VI, §612(a)], Sept. 30, 1996, 110 Stat. 3009–314, 3009–355.)

## HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1306 .....	31:724.	July 15, 1952, ch. 758, §1415, 66 Stat. 662.

The words “are not available for expenditure by agencies except as provided annually in general appropriation laws” are substituted for “will not be available for expenditure by agencies of the United States after June 30, 1953, except as may be provided for annually in appropriation Acts” because of section 101 of the revised title.

## AMENDMENTS

1996—Pub. L. 104–208 reenacted section catchline without change and amended text generally. Prior to amendment, text read as follows: “Foreign credits owed to or owned by the Treasury are not available for expenditure by agencies except as provided annually in general appropriation laws.”

## EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104–208, div. A, title I, §101(f) [title VI, §612(b)], Sept. 30, 1996, 110 Stat. 3009–314, 3009–356, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Sept. 30, 1996] and shall apply thereafter.”

## APPROPRIATIONS OF EXCESS CURRENCIES

Pub. L. 102–391, title V, §566, Oct. 6, 1992, 106 Stat. 1680, provided that: “The provisions of section 1306 of title 31, United States Code, shall not be waived to carry out the provisions of the Foreign Assistance Act of 1961 [22 U.S.C. 2151 et seq.] by any provision of law enacted after the date of enactment of this Act [Oct. 6, 1992] unless such provision makes specific reference to this section.”

Similar provisions were contained in the following prior appropriations acts:

Pub. L. 101–513, title V, §570, Nov. 5, 1990, 104 Stat. 2041.

Pub. L. 101–167, title V, §583, Nov. 21, 1989, 103 Stat. 1251.

## § 1307. Public building construction

Amounts appropriated to construct public buildings remain available until completion of the work. When a building is completed and outstanding liabilities for the construction are paid, balances remaining shall revert immediately to the Treasury.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 918.)

## HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1307 .....	31:682.	June 23, 1874, ch. 476, §1, 18 Stat. 275.

The words before the proviso in the Act of June 23, 1874 (ch. 476, 18 Stat. 275), are omitted as obsolete.

## § 1308. Telephone and metered services

Charges for telephone and metered services (such as gas, electricity, water, and steam) for a time period beginning in one fiscal year or allotment period and ending in another fiscal year or allotment period may be charged against the appropriation or allotment current at the end of the time period covered by the service.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 919.)

## HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1308 .....	31:668a.	Apr. 27, 1937, ch. 143, 50 Stat. 119; restated Apr. 26, 1939, ch. 103, 53 Stat. 624.

The words “On and after April 27, 1937” are omitted as executed. The words “Charges for telephone and metered services” are substituted for “in making payments for commodities or services the quantity of which is determined by metered readings . . . and for telephone services” to eliminate unnecessary words. The words “another fiscal year or allotment period” are substituted for “another”, and the words “time period covered by the service” are substituted for “such period”, for clarity.

## § 1309. Social security tax

Amounts made available for the compensation of officers and employees of the United States Government may be used to pay taxes imposed on an agency as an employer under chapter 21 of the Internal Revenue Code of 1986 (26 U.S.C. 3101 et seq.).

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 919; Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095.)

## HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1309 .....	31:699a.	July 15, 1952, ch. 758, §1410, 66 Stat. 661.

The word “Amounts” is substituted for “Appropriations and funds” to eliminate unnecessary words. The words “salaries, wages, or” are omitted as being included in “compensation”.

## AMENDMENTS

1986—Pub. L. 99–514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

## § 1310. Appropriations for private organizations

(a) The Secretary of the Treasury shall credit an appropriation for a private organization to the appropriate fiscal official of the organization. The credit shall be carried on the accounts of—

- (1) the Treasury; or
- (2) a designated depository of the United States Government (except a national bank).