

Pub. L. 111-5, §1004(b)(8), inserted “25A,” after “section”.

Pub. L. 111-5, §1001(e)(2), inserted “36A,” after “36.”  
2008—Subsec. (b)(2). Pub. L. 110-289, §3081(c), inserted “168(k)(4)(F),” after “36,” and “, or due under section 3081(b)(2) of the Housing Assistance Tax Act of 2008” before period at end.

Pub. L. 110-289, §3011(b)(3), inserted “36,” after “35.”  
Pub. L. 110-246, §15316(c)(6), substituted “, 53(e), 54B(h), or 6428” for “or 6428 or 53(e)”.

Pub. L. 110-185 inserted “or 6428” after “section 35.”  
2006—Subsec. (b)(2). Pub. L. 109-432 inserted “or 53(e)” after “section 35”.

2002—Subsec. (b)(2). Pub. L. 107-210 inserted “, or from section 35 of such Code” before period at end.

1997—Subsec. (b)(2). Pub. L. 105-34 inserted before period at end “, or enacted by the Taxpayer Relief Act of 1997”.

1986—Subsec. (b)(2). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

#### EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of Title 26, Internal Revenue Code.

#### EFFECTIVE AND TERMINATION DATES OF 2010 AMENDMENT

Amendment by section 1401(d)(1) of Pub. L. 111-148 applicable to taxable years ending after Dec. 31, 2013, see section 1401(e) of Pub. L. 111-148, set out as an Effective Date note under section 36B of Title 26, Internal Revenue Code.

Amendment by section 10909(b)(2)(P) of Pub. L. 111-148 inapplicable to taxable years beginning after Dec. 31, 2011, and this section is amended to read as if such amendment had never been enacted, see section 10909(c) of Pub. L. 111-148, set out as a note under section 1 of Title 26, Internal Revenue Code.

Amendment by section 10909(b)(2)(P) of Pub. L. 111-148 applicable to taxable years beginning after Dec. 31, 2009, see section 10909(d) of Pub. L. 111-148, set out as a note under section 1 of Title 26, Internal Revenue Code.

#### EFFECTIVE DATE OF 2009 AMENDMENT

Amendment by section 1001(e)(2) of Pub. L. 111-5 applicable to taxable years beginning after Dec. 31, 2008, see section 1001(f) of Pub. L. 111-5, set out as a note under section 6211 of Title 26, Internal Revenue Code.

Amendment by section 1004(b)(8) of Pub. L. 111-5 applicable to taxable years beginning after Dec. 31, 2008, see section 1004(d) of Pub. L. 111-5, set out as an Effective and Termination Dates of 2009 Amendment note under section 24 of Title 26, Internal Revenue Code.

Amendment by section 1531(c)(1) of Pub. L. 111-5 applicable to obligations issued after Feb. 17, 2009, see section 1531(e) of Pub. L. 111-5, set out as a note under section 54 of Title 26, Internal Revenue Code.

#### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by section 3011(b)(3) of Pub. L. 110-289 applicable to residences purchased on or after Apr. 9, 2008, in taxable years ending on or after such date, see section 3011(c) of Pub. L. 110-289, set out as a note under section 26 of Title 26, Internal Revenue Code.

Amendment by section 3081(c) of Pub. L. 110-289 applicable to taxable years ending after Mar. 31, 2008, see section 3081(d) of Pub. L. 110-289, set out as a note under section 168 of Title 26, Internal Revenue Code.

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Amendment by section 15316(c)(6) of Pub. L. 110-246 applicable to obligations issued after June 18, 2008, see

section 15316(d) of Pub. L. 110-246, set out as a note under section 54 of Title 26, Internal Revenue Code.

#### EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to taxable years beginning after Dec. 20, 2006, see section 402(c) of Pub. L. 109-432, set out as a note under section 53 of Title 26, Internal Revenue Code.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 applicable to taxable years beginning after Dec. 31, 1997, see section 101(e) of 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).  31:665(d)(2)(last sentence related to voluntary services).	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.

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 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”. See Effective and Termination Dates of 1996 Amendment note below.

1990—Pub. L. 101-508 inserted at end “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.”

EFFECTIVE AND TERMINATION DATES OF 1996 AMENDMENT

Pub. L. 104-92, title III, §310(a), Jan. 6, 1996, 110 Stat. 20, provided that the amendment made by that section is for the period Dec. 15, 1995, through Jan. 26, 1996.

**§ 1343. Buying and leasing passenger motor vehicles and aircraft**

(a) In this section, buying a passenger motor vehicle or aircraft includes a transfer of the vehicle or aircraft between agencies.

(b) An appropriation may be expended to buy or lease passenger motor vehicles only—

(1) for the use of—

(A) the President;

(B) the secretaries to the President; or

(C) the heads of executive departments listed in section 101 of title 5; or

(2) as specifically provided by law.

(c)(1) Except as specifically provided by law, an agency may use an appropriation to buy a passenger motor vehicle (except a bus or ambulance) only at a total cost (except costs required only for transportation) that—

(A) includes the price of systems and equipment the Administrator of General Services decides is incorporated customarily in standard passenger motor vehicles completely equipped for ordinary operation;

(B) includes the value of a vehicle used in exchange;

(C) is not more than the maximum price established by the agency having authority under law to establish a maximum price; and

(D) is not more than the amount specified in a law.

(2) Additional systems and equipment may be bought for a passenger motor vehicle if the Administrator decides the purchase is appropriate. The price of additional systems or equipment is not included in deciding whether the cost of the vehicle is within a maximum price specified in a law.

(d) An appropriation (except an appropriation for the armed forces) is available to buy, maintain, or operate an aircraft only if the appropriation specifically authorizes the purchase, maintenance, or operation.

(e) This section does not apply to—

(1) buying, maintaining, and repairing passenger motor vehicles by the United States Capitol Police;