presentation of evidence in court, including the use of alternative courtroom procedures described in this title.¹

(Pub. L. 101-647, title II, §214A, formerly §213, Nov. 29, 1990, 104 Stat. 4793; renumbered §214A and amended Pub. L. 102-586, §6(b)(1), (d), Nov. 4, 1992, 106 Stat. 5029, 5034; Pub. L. 107-273, div. C, title II, §12221(b)(1)(B), Nov. 2, 2002, 116 Stat. 1894.)

References in Text

This title, referred to in subsec. (c)(2), means title II of Pub. L. 101-647, known as the Victims of Child Abuse Act of 1990, which is classified principally to this chapter. For complete classification of title II to the Code, see Short Title note set out under section 13001 of this title and Tables.

Amendments

2002-Subsec. (c)(1). Pub. L. 107-273 substituted ''sections 5673 and 5676 of this title'' for ''sections 5665a, 5673, and 5676 of this title''.

1992—Subsecs. (a), (c)(1). Pub. L. 102–586, (d), substituted "Administrator" for "Director".

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107–273 effective on the first day of the first fiscal year that begins after Nov. 2, 2002, and applicable only with respect to fiscal years beginning on or after the first day of the first fiscal year that begins after Nov. 2, 2002, see section 12223 of Pub. L. 107–273, as amended, set out as a note under section 5601 of this title.

§13004. Authorization of appropriations

(a) Sections 13001b and 13002

There are authorized to be appropriated to carry out sections 13001b and 13002 of this title, \$15,000,000 for each of fiscal years 2014, 2015, 2016, 2017, and 2018.

(b) Section 13003

There are authorized to be appropriated to carry out section 13003 of this title, \$5,000,000 for each of fiscal years 2014, 2015, 2016, 2017, and 2018.

(Pub. L. 101-647, title II, §214B, formerly §214, Nov. 29, 1990, 104 Stat. 4794; renumbered §214B and amended Pub. L. 102-586, §6(b)(1), (e), Nov. 4, 1992, 106 Stat. 5029, 5034; Pub. L. 104-235, title II, §232, Oct. 3, 1996, 110 Stat. 3092; Pub. L. 108-21, title III, §381(b), Apr. 30, 2003, 117 Stat. 667; Pub. L. 113-163, §2(a), Aug. 8, 2014, 128 Stat. 1864.)

Amendments

2014—Pub. L. 113-163 substituted "fiscal years 2014, 2015, 2016, 2017, and 2018" for "fiscal years 2004 and 2005" in subsecs. (a) and (b).

2003—Pub. L. 108–21 amended section generally. Prior to amendment, section authorized appropriations to carry out sections 13001b and 13002 of 15,000,000 for fiscal year 1993 and such sums as necessary in fiscal years 1994 through 2000 and appropriations to carry out section 13003 of 55,000,000 for fiscal year 1993 and such sums as necessary in fiscal years 1994 through 2000.

1996—Subsecs. (a)(2), (b)(2). Pub. L. 104–235 substituted "1996, and each of the fiscal years 1997 through 2000" for "and 1996".

1992—Pub. L. 102-586, §6(e), amended section generally. Prior to amendment, section authorized appropriations to carry out this subchapter of \$20,000,000 in fiscal year 1991 and such sums as may be necessary in fiscal years 1992 and 1993 and provided that not less than 90 percent was to be used for grants under section $13002 \; {\rm of \; this \; title.}$

§ 13005. Accountability

All grants awarded by the Administrator under this subchapter shall be subject to the following accountability provisions:

(1) Audit requirement (A) Definition

In this paragraph, the term "unresolved audit finding" means a finding in the final audit report of the Inspector General of the Department of Justice that the audited grantee has utilized grant funds for an unauthorized expenditure or otherwise unallowable cost that is not closed or resolved within 12 months from the date when the final audit report is issued and any appeal has been completed.

(B) Audit

The Inspector General of the Department of Justice shall conduct audits of recipients of grants under this subchapter to prevent waste, fraud, and abuse of funds by grantees. The Inspector General shall determine the appropriate number of grantees to be audited each year.

(C) Mandatory exclusion

A recipient of grant funds under this subchapter that is found to have an unresolved audit finding shall not be eligible to receive grant funds under this subchapter during the following 2 fiscal years.

(D) Priority

In awarding grants under this subchapter, the Administrator shall give priority to eligible entities that did not have an unresolved audit finding during the 3 fiscal years prior to submitting an application for a grant under this subchapter.

(E) Reimbursement

If an entity is awarded grant funds under this subchapter during the 2-fiscal-year period in which the entity is barred from receiving grants under paragraph (2), the Administrator shall—

(i) deposit an amount equal to the grant funds that were improperly awarded to the grantee into the General Fund of the Treasury; and

(ii) seek to recoup the costs of the repayment to the fund from the grant recipient that was erroneously awarded grant funds.

(2) Nonprofit organization requirements

(A) Definition

For purposes of this paragraph, the term "nonprofit organization" means an organization that is described in section 501(c)(3) of title 26 and is exempt from taxation under section 501(a) of such title.

(B) Prohibition

The Administrator may not award a grant under any grant program described in this subchapter to a nonprofit organization that holds money in offshore accounts for the purpose of avoiding paying the tax described in section 511(a) of title 26.

¹See References in Text note below.