thorizes a qualified entity to carry out a demonstration program under this section, and annually thereafter until the conclusion of the demonstration program, the qualified entity shall prepare an annual report that includes, for the period covered by the report—

(i) an evaluation of the progress of the demonstration program;

(ii) information about the demonstration program, including the eligible participants and the individual development accounts that have been established; and

(iii) such other information as the Secretary may require.

(B) Submission of reports

A qualified entity shall submit each report required under subparagraph (A) to the Secretary.

(2) Reports by the Secretary

Not later than 1 year after the date on which all demonstration programs under this section are concluded, the Secretary shall submit to Congress a final report that describes the results and findings of all reports and evaluations carried out under this section.

(f) Annual review

The Secretary may conduct an annual review of the financial records of a qualified entity—

- (1) to assess the financial soundness of the qualified entity; and
- (2) to determine the use of grant funds made available to the qualified entity under this section.

(g) Regulations

In carrying out this section, the Secretary may promulgate regulations to ensure that the program includes provisions for—

- (1) the termination of demonstration programs:
- (2) control of the reserve funds in the case of such a termination;
- (3) transfer of demonstration programs to other qualified entities; and
- (4) remissions from a reserve fund to the Secretary in a case in which a demonstration program is terminated without transfer to a new qualified entity.

(h) Authorization of appropriations

There is authorized to be appropriated to carry out this section \$5,000,000 for each of fiscal years 2008 through 2018.

(Pub. L. 87–128, title III, §333B, as added Pub. L. 110–234, title V, §5301, May 22, 2008, 122 Stat. 1147, and Pub. L. 110–246, §4(a), title V, §5301, June 18, 2008, 122 Stat. 1664, 1908; Pub. L. 113–79, title V, §5301, Feb. 7, 2014, 128 Stat. 839.)

REFERENCES IN TEXT

The date of enactment of this section, referred to in subsec. (c)(4), is the date of enactment of Pub. L. 110-246, which was approved June 18, 2008.

CODIFICATION

Pub. L. 110-234 and Pub. L. 110-246 enacted identical sections. Pub. L. 110-234 was repealed by section 4(a) of Pub. L. 110-246.

PRIOR PROVISIONS

A prior section 1983b, Pub. L. 87–128, title III, $\S 333B$, as added Pub. L. 99–198, title XIII, $\S 1313(a)$, Dec. 23, 1985,

99 Stat. 1525; amended Pub. L. 100–233, title VI, §608, Jan. 6, 1988, 101 Stat. 1667; Pub. L. 101–624, title XVIII, §1812, Nov. 28, 1990, 104 Stat. 3821, related to appeals from adverse decisions under the Consolidated Farm and Rural Development Act, prior to repeal by Pub. L. 103–354, title II, §281(c), Oct. 13, 1994, 108 Stat. 3233. See section 6991 et seq. of this title.

AMENDMENTS

2014—Subsec. (h). Pub. L. 113-79 substituted "2018" for "2012".

EFFECTIVE DATE

Enactment 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, see section 4 of Pub. L. 110-246, set out as a note under section 8701 of this title.

§ 1983c. Provision of information to borrowers

(a) In general

On request of a farm borrower of a farmer program loan, the Secretary shall make available to the borrower the following:

- (1) One copy of each document signed by the borrower.
- (2) One copy of each appraisal performed with respect to the loan.
- (3) All documents that the Secretary otherwise is required to provide to the borrower under any law or rule of law in effect on the date of such request.

(b) Construction of section

Subsection (a) shall not be construed to supersede any duty imposed on the Secretary by any law or rule of law in effect immediately before January 6, 1988, unless such duty is in direct conflict with any duty imposed by subsection (a).

(Pub. L. 87–128, title III, §333C, as added Pub. L. 100–233, title VI, §609, Jan. 6, 1988, 101 Stat. 1668.)

§ 1983d. Farmer loan pilot projects

(a) In general

The Secretary may conduct pilot projects of limited scope and duration that are consistent with subchapter I through this subchapter to evaluate processes and techniques that may improve the efficiency and effectiveness of the programs carried out under subchapter I through this subchapter.

(b) Notification

The Secretary shall—

- (1) not less than 60 days before the date on which the Secretary initiates a pilot project under subsection (a), submit notice of the proposed pilot project to the Committee on Agriculture of the House of Representatives and the Committee on Agriculture, Nutrition, and Forestry of the Senate; and
- (2) consider any recommendations or feedback provided to the Secretary in response to the notice provided under paragraph (1).

(Pub. L. 87-128, title III, §333D, as added Pub. L. 113-79, title V, §5302, Feb. 7, 2014, 128 Stat. 839.)

§ 1984. Taxation

All property subject to a lien held by the United States or the title to which is acquired