

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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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).

(b) The fiscal official may pay an amount out of the appropriation only on a check of the fiscal official—

- (1) payable to the order of the person to whom payment is to be made; and
- (2) that states the specific purpose for which the amount is to be applied.

(c)(1) The fiscal official may pay an amount of less than \$20 out of the appropriation on a check—

- (A) payable to the order of the fiscal official; and
- (B) that states the amount is to be applied to small claims.

(2) The fiscal official shall provide the Secretary or the designated depository on which the check is drawn with a certified list of the claims. The list shall state the kind and amount of each claim and the name of each claimant.

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

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1310(a) .....	31:721(words before 14th comma).	June 23, 1874, ch. 455, §1(par. immediately before heading “Smithsonian Institution”), 18 Stat. 216.
1310(b) .....	31:721(words between 14th comma and proviso).	
1310(c) .....	31:721(proviso).	

In subsection (a), before clause (1), the words “by warrant” are omitted as unnecessary because of chapter 33 of the revised title. The word “appropriation” is substituted for “moneys appropriated” for consistency in the revised title. The words “for a private organization” are substituted for “for the aid, use, support, or benefit of any charitable, industrial, or other association, institution, or corporation” to eliminate unneces-

sary words. The word “official” is substituted for “officer” for consistency in the revised title. In clause (1), the word “Treasury” is substituted for “Treasurer of the United States” because of the source provisions restated in section 321 of the revised title and Department of the Treasury Order 229 of January 14, 1974 (39 F.R. 2280). The words “or of an assistant treasurer” in section 1 of the Act of June 23, 1874, are omitted as superseded by section 1(1st par. under heading “Independent Treasury”) of the Act of May 29, 1920 (ch. 214, 41 Stat. 254).

In subsection (b), before clause (1), the words “The fiscal official may pay an amount out of the appropriation” are substituted for “shall be paid out” for clarity. In clause (1), the words “for services, materials, or any other purpose” are omitted as unnecessary. In clause (2), the words “in writing” are omitted as surplus. The word “purpose” is substituted for “object or purpose” to eliminate unnecessary words.

In subsections (b)(2) and (c), the word “amount” is substituted for “the avails thereof” for clarity.

In subsection (c)(1), before clause (A), the words “an amount of less than \$20 out of the appropriation” are substituted for “payments are to be made under \$20” for clarity. In clause (B), the words “in writing on the check” are omitted as unnecessary.

In subsection (c)(2), the word “Secretary” is substituted for “Treasurer” because of the source provisions restated in section 321(c) of the revised title.

SUBCHAPTER II—TRUST FUNDS AND REFUNDS

**§ 1321. Trust funds**

(a) The following are classified as trust funds:

- (1) Philippine special fund (customs duties).
- (2) Philippine special fund (internal revenue).
- (3) Unclaimed condemnation awards, Department of the Treasury.
- (4) Naval reservation, Olangapo civil fund.
- (5) Armed Forces Retirement Home Trust Fund.
- (6) Return to deported aliens of passage money collected from steamship companies.
- (7) Vocational rehabilitation, special fund.
- (8) Library of Congress gift fund.
- (9) Library of Congress trust fund, investment account.
- (10) Library of Congress trust fund, income from investment account.
- (11) Library of Congress trust fund, permanent loan.
- (12) Relief and rehabilitation, Longshore and Harbor Workers’ Compensation Act.
- (13) Cooperative work, Forest Service.
- (14) Wages and effects of American seamen, Department of Commerce.
- (15) Pension money, Saint Elizabeths Hospital.
- (16) Personal funds of patients, Saint Elizabeths Hospital.
- (17) National Park Service, donations.
- (18) Purchase of lands, national parks, donations.
- (19) Extension of winter-feed facilities of game animals of Yellowstone National Park, donations.
- (20) Indian moneys, proceeds of labor, agencies, schools, and so forth.
- (21) Funds of Federal prisoners.
- (22) Commissary funds, Federal prisons.
- (23) Pay of the Navy, deposit funds.
- (24) Pay of Marine Corps, deposit funds.