2006—Subsecs. (d) to (f). Pub. L. 109–347 added subsecs. (d) to (f).

1954—Subsec. (c). Act Sept. 3, 1954, struck out references to the National Prohibition Act.

1949—Subsec. (a). Act Oct. 28, 1949, substituted "Classification Act of 1949" for "Classification Act of 1923".

## CHANGE OF NAME

Bureau of Prohibition and Commissioner of Prohibition redesignated Bureau of Industrial Alcohol and Commissioner of Industrial Alcohol, respectively, by act May 27, 1930.

"United States Customs Service" substituted for "Bureau of Customs" in subsecs. (a) to (c) pursuant to Treasury Department Order 165–23, Apr. 4, 1973, eff. Aug. 1, 1973, 38 F.R. 13037. See, also, section 308 of Title 31, Money and Finance.

Reference to Commissioner of Customs deemed to be reference to Commissioner of U.S. Customs and Border Protection pursuant to section 802(d)(2) of Pub. L. 114-125, set out as a note under section 211 of Title 6, Domestic Security.

#### REPEALS

Act Oct. 28, 1949, ch. 782, title XI, \$1106(a), cited as a credit to this section, was repealed (subject to a savings clause) by Pub. L. 89–554, Sept. 6, 1966, §8, 80 Stat. 632, 655.

## TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107–296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114–125, and section 802(b) of Pub. L. 114–125, set out as a note under section 211 of Title 6.

Functions of all officers of Department of the Treasury and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions by any of such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, set out in the Appendix to Title 5, Government Organization and Employees.

Bureau of Industrial Alcohol and office of Commissioner of Industrial Alcohol abolished and Commissioner's functions transferred to Commissioner of Internal Revenue by Ex. Ord. No. 6639.

## DEPUTY COMMISSIONER OF CUSTOMS

Act June 17, 1930, authorized the appointment of an additional deputy commissioner in the Bureau of Customs in addition to the two deputy commissioners then authorized by law.

## § 2073. Transfer of personnel, etc., to Service

- (a) Repealed. Sept. 3, 1954, ch. 1263,  $\S10$ , 68 Stat. 1229.
- (b) The records, property (including office equipment), and personnel of the Division of Customs are transferred to the United States Customs Service.

(Mar. 3, 1927, ch. 348, §3, 44 Stat. 1382; Sept. 3, 1954, ch. 1263, §10, 68 Stat. 1229.)

## CODIFICATION

Section was formerly classified to section 281b of Title 5 prior to the general revision and enactment of Title 5 by Pub. L. 89-554, §1, Sept. 6, 1966, 80 Stat. 378.

Subsection (c) of section 3 of act March 3, 1927, abolished the Division of Customs and offices of directors and assistant directors of customs and Special Agency Service of the Customs.

#### AMENDMENTS

1954—Subsec. (a). Act Sept. 3, 1954, repealed subsec. (a) which related to the delegation of duty to Commissioner of Customs by Secretary of the Treasury.

#### CHANGE OF NAME

"United States Customs Service" substituted in text for "Bureau of Customs" pursuant to Treasury Department Order 165–23, Apr. 4, 1973, eff. Aug. 1, 1973, 38 F.R. 13037. See, also, section 308 of Title 31, Money and Finance.

#### Transfer of Functions

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107–296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114–125, and section 802(b) of Pub. L. 114–125, set out as a note under section 211 of Title 6.

Functions of all officers of Department of the Treasury and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions by any of such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

# § 2074. Establishment of revolving fund

There is established a revolving fund of \$300,000 which shall be available, without fiscal year limitation exclusively for transfer to the appropriation for collecting the revenue from customs to cover obligations of the United States Customs Service arising from authorized reimbursable services, pending reimbursement from parties in interest: *Provided*, That amounts so transferred shall be returned to the revolving fund not later than six months after the close of the fiscal year in which transferred.

(June 30, 1949, ch. 286, title I, 63 Stat. 360.)

# CODIFICATION

Section was formerly classified to section 281g of Title 5 prior to the general revision and enactment of Title 5 by Pub. L. 89-554, Sept. 6, 1966, §1, 80 Stat. 378.

# CHANGE OF NAME

"United States Customs Service" substituted in text for "Bureau of Customs" pursuant to Treasury Department Order 165–23, Apr. 4, 1973, eff. Aug. 1, 1973, 38 F.R. 13037. See, also, section 308 of Title 31, Money and Finance.

# TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107–296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114–125, and section 802(b) of Pub. L. 114–125, set out as a note under section 211 of Title 6.

Functions of all officers of Department of the Treasury and functions of all agencies and employees of such Department transferred, with certain exceptions, to Secretary of the Treasury, with power vested in him to authorize their performance or performance of any of his functions by any of such officers, agencies, and employees, by Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees.

# § 2075. Appropriations authorization

#### (a) In general

- (1) For the fiscal year beginning October 1, 1979, and each fiscal year thereafter, there are authorized to be appropriated to the Department of the Treasury for the United States Customs Service only such sums as may hereafter be authorized by law.
- (2) The authorization of the appropriations for the United States Customs Service for each fiscal year after fiscal year 1987 shall specify—
- (A) the amount authorized for the fiscal year for the salaries and expenses of the Service in conducting commercial operations; and
- (B) the amount authorized for the fiscal year for the salaries and expenses of the Service for other than commercial operations.
- (3) By not later than the date on which the President submits to Congress the budget of the United States Government for a fiscal year, the Commissioner of Customs<sup>1</sup> shall submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate the projected amount of funds for the succeeding fiscal year that will be necessary for the operations of the Customs Service as provided for in subsection (b).

# (b) Authorization of appropriations

## (1) For noncommercial operations

There are authorized to be appropriated for the salaries and expenses of the Customs Service that are incurred in noncommercial operations not to exceed the following:

- (A) \$1,365,456,000 for fiscal year 2003.
- (B) \$1,399,592,400 for fiscal year 2004.

# (2) For commercial operations

- (A) There are authorized to be appropriated for the salaries and expenses of the Customs Service that are incurred in commercial operations not less than the following:
  - (i) \$1,642,602,000 for fiscal year 2003.
  - (ii) \$1,683,667,050 for fiscal year 2004.
- (B) The monies authorized to be appropriated under subparagraph (A) for any fiscal

year, except for such sums as may be necessary for the salaries and expenses of the Customs Service that are incurred in connection with the processing of merchandise that is exempt from the fees imposed under section 58c(a)(9) and (10) of this title, shall be appropriated from the Customs User Fee Account.

# (3) For air interdiction

There are authorized to be appropriated for the operation (including salaries and expenses) and maintenance of the air interdiction program of the Customs Service not to exceed the following:

- (A) \$170,829,000 for fiscal year 2003.
- (B) \$175,099,725 for fiscal year 2004.

## (c) Mandatory 10-day deferment

No part of any sum that is appropriated under the authority of subsection (b) may be used to implement any procedure relating to the time of collection of estimated duties that shortens the maximum 10-day deferment procedure in effect on January 1, 1981.

# (d) Overtime pay limitations; waiver

No part of any sum that is appropriated under subsection (b) for fiscal years after September 30, 1984, may be used for administrative expenses to pay any employee of the United States Customs Service overtime pay in an amount exceeding \$25,000; except that the Commissioner of Customs¹ or his designee may waive this limitation in individual cases in order to prevent excessive costs or to meet emergency requirements of the Service.

## (e) Pay comparability authorization

For the fiscal year beginning October 1, 1982, and for each fiscal year thereafter, there are authorized to be appropriated to the Department of the Treasury for salaries of the United States Customs Service such additional sums as may be provided by law to reflect pay rate changes made in accordance with the Federal Pay Comparability Act of 1970.

# (f) Use of savings resulting from administrative consolidations

If savings in salaries and expenses result from the consolidation of administrative functions within the Customs Service, the Commissioner of Customs<sup>1</sup> shall apply those savings, to the extent they are not needed to meet emergency requirements of the Service, to strengthening the commercial operations of the Service by increasing the number of inspector, import specialist, patrol officer, and other line operational positions.

# (g) Allocation of resources; notice to Congressional committees

(1) The Commissioner of Customs <sup>1</sup> shall ensure that existing levels of commercial services, including inspection and control, classification, and value, shall continue to be provided by Customs personnel assigned to the headquarters office of any Customs district designated by statute before April 7, 1986. The number of such personnel assigned to any such district headquarters shall not be reduced through attrition or otherwise, and such personnel shall be afforded the opportunity to maintain their pro-

<sup>&</sup>lt;sup>1</sup> See Change of Name note below.