

(b) USES.—Amounts appropriated under this section are to be used to carry out the purposes of the National Disability Employment Awareness Month and to enable the President to provide the Committee with adequate personnel to assist in its activities, and otherwise to provide the Committee with the means of carrying out a program to promote the employment of individuals with disabilities, by—

(1) creating interest throughout the United States in the rehabilitation and employment of such individuals; and

(2) obtaining and maintaining cooperation from all public and private groups in the field.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1280.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
2502	36:155a.	July 11, 1949, ch. 302, §1, 63 Stat. 409; Aug. 3, 1954, ch. 655, §5, 68 Stat. 665; Sept. 13, 1960, Pub. L. 86-772, 74 Stat. 913; June 24, 1964, Pub. L. 88-321, 78 Stat. 221; Nov. 8, 1965, Pub. L. 89-333, §14, 79 Stat. 1294; July 7, 1968, Pub. L. 90-391, §14, 82 Stat. 306; Oct. 21, 1986, Pub. L. 99-506, title IX, §902, 100 Stat. 1841; Nov. 7, 1988, Pub. L. 100-630, title III, §301(b)(1), (2), 102 Stat. 3316; June 6, 1991, Pub. L. 102-52, §9(b), 105 Stat. 263; Oct. 29, 1992, Pub. L. 102-569, title IX, §914, 106 Stat. 4488.

In subsection (a), authorizations of appropriations for fiscal years 1993–1996 are omitted as obsolete.

Subtitle II—Patriotic and National Organizations

AMENDMENTS

2014—Pub. L. 113–237, §3(a)(2)(B), Dec. 18, 2014, 128 Stat. 2836, struck out item for part A “General”, which consisted of item for chapter 101, and item for part B “Organizations”, which consisted of items for chapters 201 to 2701.

2009—Pub. L. 111–95, §1(b), Nov. 6, 2009, 123 Stat. 3003, added item for chapter 1404.

2008—Pub. L. 110–254, §1(b), June 30, 2008, 122 Stat. 2421, amended item for chapter 1201 generally, substituting “Korean War Veterans Association, Incorporated” for “[Reserved]”.

2002—Pub. L. 107–252, title VI, §601(b), Oct. 29, 2002, 116 Stat. 1721, added item for chapter 1526.

Pub. L. 107–241, §1(a)(2)(B), Oct. 16, 2002, 116 Stat. 1496, substituted “AMVETS (American Veterans)” for “AMVETS (American Veterans of World War II, Korea, and Vietnam)” in item for chapter 227.

2000—Pub. L. 106–474, title II, §201(b), Nov. 9, 2000, 114 Stat. 2095, added item for chapter 1524.

1998—Pub. L. 105–354, §1(4)(B), (5)(B), Nov. 3, 1998, 112 Stat. 3241, 3244, added items for chapters 202 and 210.

PART A—GENERAL

CHAPTER 101—GENERAL

Sec.

10101. Audits.

10102. Reservation of right to amend or repeal.

§ 10101. Audits

(a) GENERAL.—Except as otherwise provided, the financial statements of each corporation in

part B of this subtitle shall be audited annually in accordance with generally accepted auditing standards by an independent certified public accountant or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the United States. The audit shall be conducted where the financial statements of the corporation normally are kept. The person conducting the audit shall be given access to—

(1) all records and property owned or used by the corporation necessary to facilitate the audit; and

(2) full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(b) REPORT.—(1) The corporation shall submit a report of the audit to Congress not later than 6 months after the close of the fiscal year for which the audit is made. The report shall describe the scope of the audit and include—

(A) statements necessary to present fairly the corporation’s assets, liabilities, and surplus or deficit, and an analysis of the changes in those amounts during the year;

(B) a statement in reasonable detail of the corporation’s income and expenses during the year including the results of any trading, manufacturing, publishing, or other commercial-type endeavor; and

(C) the independent auditor’s opinion of those statements.

(2) The report may not be printed as a public document, except as part of proceedings authorized to be printed under section 1332 of title 44.

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1283.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
10101(a)	36:1084 (less (b) (2d sentence cl. (2))).	July 16, 1964, Pub. L. 88-378, §14 (less (b) (2d sentence cl. (2))), 78 Stat. 327.

HISTORICAL AND REVISION NOTES—Continued

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
	36:1101(1)–(76), (77) (related to Fleet Reserve Association).	Aug. 30, 1964, Pub. L. 88-504, §1(1)–(76), (77) (related to Fleet Reserve Association), 78 Stat. 635; Dec. 15, 1975, Pub. L. 94-151, §2, 89 Stat. 809; Nov. 11, 1977, Pub. L. 95-167, §2, 91 Stat. 1348; Dec. 29, 1979, Pub. L. 96-165, §9(g), 93 Stat. 1272; Dec. 2, 1980, Pub. L. 96-489, §11, 94 Stat. 2554; Dec. 4, 1980, Pub. L. 96-497, §11, 94 Stat. 2596; Nov. 20, 1981, Pub. L. 97-82, §11, 95 Stat. 1093; Nov. 20, 1981, Pub. L. 97-83, §11, 95 Stat. 1095; June 1, 1982, Pub. L. 97-192, §11, 96 Stat. 110; Aug. 9, 1982, Pub. L. 97-231, §11, 96 Stat. 257; Aug. 10, 1982, Pub. L. 97-234, §11, 96 Stat. 263; Jan. 8, 1983, Pub. L. 97-427, §11, 96 Stat. 2266; Apr. 10, 1984, Pub. L. 98-257, §11, 98 Stat. 128; June 12, 1984, Pub. L. 98-314, §11, 98 Stat. 239; July 23, 1984, Pub. L. 98-372, §11, 98 Stat. 1240; Aug. 17, 1984, Pub. L. 98-382, §11, 98 Stat. 1345; Aug. 21, 1984, Pub. L. 98-391, §11, 98 Stat. 1360; Oct. 19, 1984, Pub. L. 98-520, §11, 98 Stat. 2429; Oct. 30, 1984, Pub. L. 98-561, §12, 98 Stat. 2912; Oct. 30, 1984, Pub. L. 98-565, §11, 98 Stat. 2921; Oct. 30, 1984, Pub. L. 98-584, §11, 98 Stat. 3098; Oct. 7, 1985, Pub. L. 99-119, §11, 99 Stat. 500; Dec. 9, 1985, Pub. L. 99-172, §11, 99 Stat. 1022; May 23, 1986, Pub. L. 99-318, §12, 100 Stat. 476; Nov. 6, 1986, Pub. L. 99-604, §11, 100 Stat. 3448; Apr. 6, 1988, Pub. L. 100-281, §12, 102 Stat. 75; Nov. 14, 1988, Pub. L. 100-655, title I, §111, 102 Stat. 3851; Nov. 5, 1990, Pub. L. 101-510, title XVI, §1611, 104 Stat. 1738; Dec. 10, 1991, Pub. L. 102-199, §2, 105 Stat. 1629; Oct. 23, 1992, Pub. L. 102-484, title XVIII, §§1812, 1832, 106 Stat. 2583, 2585; Sept. 23, 1996, Pub. L. 104-201, title XVIII, §1811, 110 Stat. 2762.
	36:1102.	Aug. 30, 1964, Pub. L. 88-504, §§2, 3, 78 Stat. 636.
	36:1166.	Aug. 11, 1971, Pub. L. 92-93, §16, 85 Stat. 319.
	36:1213(a).	Oct. 20, 1978, Pub. L. 95-493, §13(a), 92 Stat. 1646.
	36:4315 (less (b) (2d sentence cl. (2))).	July 14, 1964, Pub. L. 88-372, §15 (less (b) (2d sentence cl. (2))), 78 Stat. 317.
	36:4514 (less (b) (2d sentence cl. (2))).	July 14, 1964, Pub. L. 88-376, §14 (less (b) (2d sentence cl. (2))), 78 Stat. 323.
	36:4610 (less (b) (2d sentence cl. (2))).	Aug. 19, 1964, Pub. L. 88-449, §10 (less (b) (2d sentence cl. (2))), 78 Stat. 498.
	36:5206(a).	Oct. 26, 1992, Pub. L. 102-522, §207(a), 106 Stat. 3420.
	36:5706(a).	Oct. 11, 1996, Pub. L. 104-285, title II, §207(a), 110 Stat. 3385.
10101(b)	36:1103.	

In this section, the text of 36:1101 is omitted as unnecessary because of the addition of the words “Except as otherwise provided” in subsection (a) of this section. The text of 36:1166, 1213(a), and 5206(a) is omitted as unnecessary because of the restatement of 36:1102 and 1103 as general provisions covering, except as otherwise provided, all federally chartered corporations referred to in part B of subtitle II of the revised title. The text of 36:1084 (less (b) (2d sentence cl. (2))), 4315 (less (b) (2d sentence cl. (2))), 4514 (less (b) (2d sentence cl. (2))), and

4610 (less (b) (2d sentence cl. (2))) is omitted as unnecessary because of the restatement in this section of the general audit provisions of 36:1102 and 1103.

In subsection (a), before clause (1), the words “Except as otherwise provided” are added because certain corporations referred to in part B of subtitle II of the revised title are not covered by the audit requirements restated in the revised section. The words “at the place or places” and “or persons” are omitted as unnecessary. The words “financial statements” are substituted for “accounts” to use the generally accepted term for audits conducted by public accountants. The words “shall be given access to” are substituted for “shall be made available to” and “shall be afforded to” for consistency. In clause (1), the words “records and property owned or used by” are substituted for “books, accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by” for consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words.

In subsection (b)(1)(B), the words “supplemented . . . by” and “carried on by the corporation” are omitted as unnecessary.

TERMINATION OF REPORTING REQUIREMENTS

With respect to corporations listed below, for termination, effective May 15, 2000, of reporting provisions in subsec. (b)(1) of this section, see section 3003 of Pub. L. 104-66, as amended, set out as a note under section 1113 of Title 31, Money and Finance, and pages 196 through 208 of House Document No. 103-7.

- Agricultural Hall of Fame
- American Chemical Society
- American Council of Learned Societies
- American Ex-Prisoners of War
- American Gold Star Mothers, Incorporated
- American Historical Association
- The American Legion
- The American National Theater and Academy
- The American Society of International Law
- American Symphony Orchestra League
- American War Mothers
- AMVETS (American Veterans)
- Army and Navy Union of the United States of America
- Aviation Hall of Fame
- Big Brothers-Big Sisters of America
- Blinded Veterans Association
- Blue Star Mothers of America, Inc.
- Board For Fundamental Education
- Boy Scouts of America
- Boys & Girls Clubs of America
- Catholic War Veterans of the United States of America, Incorporated
- Civil Air Patrol
- Congressional Medal of Honor Society of the United States of America
- Daughters of Union Veterans of the Civil War 1861-1865
- Disabled American Veterans
- Former Members of Congress
- The Foundation of the Federal Bar Association
- Future Farmers of America
- General Federation of Women’s Clubs
- Girl Scouts of the United States of America
- Gold Star Wives of America
- Italian American War Veterans of the United States
- Jewish War Veterans of the United States of America, Incorporated
- Jewish War Veterans, U.S.A., National Memorial, Incorporated
- Ladies of the Grand Army of the Republic
- Legion of Valor of the United States of America, Incorporated
- Little League Baseball, Incorporated
- Marine Corps League
- The Military Chaplains Association of the United States of America

Military Order of the Purple Heart of the United States of America, Incorporated
National Academy of Public Administration
National Academy of Sciences
National Conference of State Societies, Washington, District of Columbia
National Conference on Citizenship
National Council on Radiation Protection and Measurements
National Federation of Music Clubs
National Fund for Medical Education
National Mining Hall of Fame and Museum
National Music Council
National Safety Council
National Ski Patrol System, Incorporated
National Society, Daughters of the American Colonists
The National Society of the Daughters of the American Revolution
National Society of the Sons of the American Revolution
National Tropical Botanical Garden
National Woman's Relief Corps, Auxiliary to the Grand Army of the Republic
The National Yeomen F
Naval Sea Cadet Corps
Navy Club of the United States of America
Navy Wives Clubs of America
Non Commissioned Officers Association of the United States of America, Incorporated
Paralyzed Veterans of America
Pearl Harbor Survivors Association
Polish Legion of American Veterans, U.S.A.
Reserve Officers Association of the United States
Sons of Union Veterans of the Civil War
369th Veterans' Association
United Service Organizations, Incorporated
United States Capitol Historical Society
United States Submarine Veterans of World War II
Veterans of Foreign Wars of the United States
Veterans of World War I of the United States of America, Incorporated
Vietnam Veterans of America, Inc.
Women's Army Corps Veterans' Association

HISTORICAL AND REVISION NOTES—Continued

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
	36:239.	June 30, 1950, ch. 431, § 19, 64 Stat. 315.
	36:254 note.	May 27, 1914, ch. 101, § 2, 38 Stat. 383.
	36:291.	Aug. 30, 1950, ch. 823, § 21, 64 Stat. 567.
	36:352.	Sept. 20, 1950, ch. 958, § 12, 64 Stat. 872.
	36:382.	Sept. 21, 1950, ch. 975, title I, § 112, as added Nov. 8, 1978, Pub. L. 95-606, § 1(b), 92 Stat. 3049.
	36:421.	Apr. 3, 1952, ch. 131, § 21, 66 Stat. 41.
	36:447.	Aug. 13, 1953, ch. 427, § 17, 67 Stat. 565.
	36:479.	Aug. 13, 1953, ch. 429, § 19, 67 Stat. 574.
	36:518.	July 19, 1954, ch. 536, § 18, 68 Stat. 492.
	36:550.	Aug. 20, 1954, ch. 774, § 20, 68 Stat. 752.
	36:589.	Aug. 24, 1954, ch. 911, § 19, 68 Stat. 800.
	36:617.	Aug. 28, 1954, ch. 1036, § 17, 68 Stat. 895.
	36:647.	Aug. 4, 1955, ch. 546, § 17, 69 Stat. 490.
	36:680.	Aug. 1, 1956, ch. 824, § 20, 70 Stat. 797.
	36:707.	Aug. 6, 1956, ch. 976, § 17, 70 Stat. 1056.
	36:780.	July 18, 1958, Pub. L. 85-530, § 20, 72 Stat. 375.
	36:807.	Aug. 14, 1958, Pub. L. 85-642, § 17, 72 Stat. 601.
	36:837.	Aug. 26, 1958, Pub. L. 85-761, § 17, 72 Stat. 859.
	36:868.	Aug. 27, 1958, Pub. L. 85-769, § 18, 72 Stat. 927.
	36:898.	Sept. 2, 1958, Pub. L. 85-870, § 18, 72 Stat. 1695.
	36:926.	Sept. 2, 1958, Pub. L. 85-903, § 16, 72 Stat. 1741.
	36:958.	July 14, 1960, Pub. L. 86-653, § 18, 74 Stat. 518.
	36:988.	Aug. 31, 1960, Pub. L. 86-680, § 18, 74 Stat. 577.
	36:1020.	Sept. 7, 1962, Pub. L. 87-650, § 20, 76 Stat. 506.
	36:1059.	Sept. 10, 1962, Pub. L. 87-655, § 19, 76 Stat. 534.
	36:1088.	July 16, 1964, Pub. L. 88-378, § 18, 78 Stat. 328.
	36:1167.	Aug. 11, 1971, Pub. L. 92-93, § 17, 85 Stat. 319.
	36:1218.	Oct. 20, 1978, Pub. L. 95-493, § 18, 92 Stat. 1647.
	36:1309(h).	Dec. 29, 1979, Pub. L. 96-165, § 9(h), 93 Stat. 1272.
	36:1512.	Dec. 2, 1980, Pub. L. 96-489, § 13, 94 Stat. 2555.
	36:1612.	Dec. 4, 1980, Pub. L. 96-497, § 13, 94 Stat. 2597.
	36:1712.	Nov. 20, 1981, Pub. L. 97-82, § 13, 95 Stat. 1093.
	36:1812.	Nov. 20, 1981, Pub. L. 97-83, § 13, 95 Stat. 1096.
	36:1912.	June 1, 1982, Pub. L. 97-192, § 13, 96 Stat. 111.
	36:2012.	Aug. 9, 1982, Pub. L. 97-231, § 13, 96 Stat. 258.
	36:2112.	Aug. 10, 1982, Pub. L. 97-234, § 13, 96 Stat. 263.
	36:2212.	Jan. 8, 1983, Pub. L. 97-427, § 13, 96 Stat. 2267.
	36:2312.	Apr. 10, 1984, Pub. L. 98-257, § 13, 98 Stat. 129.
	36:2412.	June 12, 1984, Pub. L. 98-314, § 13, 98 Stat. 239.
	36:2512.	July 23, 1984, Pub. L. 98-372, § 13, 98 Stat. 1241.
	36:2612.	Aug. 17, 1984, Pub. L. 98-382, § 13, 98 Stat. 1345.
	36:2712.	Aug. 21, 1984, Pub. L. 98-391, § 13, 98 Stat. 1360.
	36:2812.	Oct. 19, 1984, Pub. L. 98-520, § 13, 98 Stat. 2430.
	36:2913.	Oct. 30, 1984, Pub. L. 98-561, § 14, 98 Stat. 2912.
	36:3012.	Oct. 30, 1984, Pub. L. 98-565, § 13, 98 Stat. 2922.
	36:3112.	Oct. 30, 1984, Pub. L. 98-584, § 13, 98 Stat. 3099.
	36:3209.	Aug. 25, 1937, ch. 762, § 9, 50 Stat. 800.
	36:3310.	July 5, 1935, ch. 373, § 10, 49 Stat. 459.

§ 10102. Reservation of right to amend or repeal

(a) GENERAL.—Congress reserves the right to amend or repeal the provisions of part B of this subtitle.

(b) NONAPPLICATION.—Subsection (a) of this section does not apply to chapters 213, 407, 801, 1403, 1503 (except section 150302(b)), 1513, 1517, 1531, and 1539 of this title.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1283.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
10102	36:20g.	June 9, 1906, ch. 3065 § 7, 34 Stat. 228.
	36:29.	June 15, 1916, ch. 148, § 9, 39 Stat. 229.
	36:38a.	Mar. 16, 1950, ch. 62, § 9, 64 Stat. 24.
	36:51.	Sept. 16, 1919, ch. 59, § 10, 41 Stat. 285.
	36:59.	Aug. 4, 1937, ch. 564, § 5, 50 Stat. 559.
	36:67s.	July 23, 1947, ch. 298, § 20, 61 Stat. 408.
	36:78q.	June 17, 1959, Pub. L. 86-47, § 18, 73 Stat. 80.
	36:90k.	June 17, 1932, ch. 268, § 11, 47 Stat. 322.
	36:104.	Feb. 24, 1925, ch. 303, § 14, 43 Stat. 968.
	36:120.	May 28, 1936, ch. 471, § 10, 49 Stat. 1391.
	36:140 note.	June 6, 1940, ch. 239, § 5, 54 Stat. 233.
	36:208.	July 1, 1946, ch. 527, § 8, 60 Stat. 347.