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TREASURY**

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**Editorial Notes**

AMENDMENTS

2021—Pub. L. 116-283, div. F, title LXI, § 6106(b), Jan. 1, 2021, 134 Stat. 4557, added item 316.

2010—Pub. L. 111-203, title V, § 502(c), July 21, 2010, 124 Stat. 1588, added items 312 to 315 and struck out item 312 “Continuing in office”.

2003—Pub. L. 108-177, title I, § 105(a)(2), Dec. 13, 2003, 117 Stat. 2603, added item 311 and redesignated former item 311 as 312.

2001—Pub. L. 107-56, title III, § 361(c), Oct. 26, 2001, 115 Stat. 332, added item 310 and redesignated former item 310 as 311.

1994—Pub. L. 103-296, title III, § 312(l)(2), Aug. 15, 1994, 108 Stat. 1530, added item 333.

1989—Pub. L. 101-73, title III, § 307(a)(2), Aug. 9, 1989, 103 Stat. 352, added item 309 and redesignated former item 309 as 310.

1984—Pub. L. 98-302, § 3(b), May 25, 1984, 98 Stat. 218, added item 332.

SUBCHAPTER I—ORGANIZATION

**§ 301. Department of the Treasury**

(a) The Department of the Treasury is an executive department of the United States Government at the seat of the Government.

(b) The head of the Department is the Secretary of the Treasury. The Secretary is appointed by the President, by and with the advice and consent of the Senate.

(c) The Department has a Deputy Secretary of the Treasury appointed by the President, by and

with the advice and consent of the Senate. The Deputy Secretary shall carry out—

(1) duties and powers prescribed by the Secretary; and

(2) the duties and powers of the Secretary when the Secretary is absent or unable to serve or when the office of Secretary is vacant.

(d) The Department has 2 Under Secretaries, an Under Secretary for Enforcement, and 2 Deputy Under Secretaries, appointed by the President, by and with the advice and consent of the Senate. The Department also has a Fiscal Assistant Secretary appointed by the Secretary and a Treasurer of the United States appointed by the President. They shall carry out duties and powers prescribed by the Secretary. The President may designate one Under Secretary as Counselor. When appointing each Deputy Under Secretary, the President may designate the Deputy Under Secretary as an Assistant Secretary.

(e) The Department has 8 Assistant Secretaries appointed by the President, by and with the advice and consent of the Senate. The Department shall have 2 Assistant Secretaries not subject to the advice and consent of the Senate who shall be the Assistant Secretary for Public Affairs, and the Assistant Secretary for Management. The Assistant Secretaries shall carry out duties and powers prescribed by the Secretary. The Assistant Secretaries appointed under this subsection are in addition to the Assistant Secretaries appointed under subsection (d) of this section.

(f)(1) The Department has a General Counsel appointed by the President, by and with the advice and consent of the Senate. The General Counsel is the chief law officer of the Department. Without regard to those provisions of title 5 governing appointment in the competitive service, the Secretary may appoint not more than 5 Assistant General Counsels. The Secretary may designate one of the Assistant General Counsels to act as the General Counsel when the General Counsel is absent or unable to serve or when the office of General Counsel is vacant. The General Counsel and Assistant General Counsels shall carry out duties and powers prescribed by the Secretary.

(2) The President may appoint, by and with the advice and consent of the Senate, an Assistant General Counsel who shall be the Chief Counsel for the Internal Revenue Service. The Chief Counsel is the chief law officer for the Service and shall carry out duties and powers prescribed by the Secretary.

(g) The Department shall have a seal.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 878; Pub. L. 98-594, § 1(a), Oct. 30, 1984, 98 Stat. 3129; Pub. L. 99-190, § 141, Dec. 19, 1985, 99 Stat. 1324; Pub. L. 103-211, title II, § 2003(a), Feb. 12, 1994, 108 Stat. 24; Pub. L. 108-177, title I, § 105(d)(2), Dec. 13, 2003, 117 Stat. 2603; Pub. L. 110-49, § 11(a), July 26, 2007, 121 Stat. 260; Pub. L. 110-343, div. A, title I, § 101(a)(3)(B)(ii), Oct. 3, 2008, 122 Stat. 3768; Pub. L. 112-166, § 2(l), Aug. 10, 2012, 126 Stat. 1286.)

<sup>1</sup> So in original. Does not conform to section catchline.