

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE

Pub. L. 112-154, title VII, §701(g), Aug. 6, 2012, 126 Stat. 1205, provided that: "The amendments made by this section [enacting this section and amending sections 3108, 3120, 3703, and 3903 of this title] shall take effect on the date that is one year after the date of the enactment of this Act [Aug. 6, 2012]."

## ANNUAL REPORT

Pub. L. 112-154, title VII, §701(f), Aug. 6, 2012, 126 Stat. 1204, provided that:

"(1) IN GENERAL.—Each year, the Secretary of Veterans Affairs shall submit to Congress a report on the assistance provided or action taken by the Secretary in the last fiscal year pursuant to the authorities added by the amendments made by this section [enacting this section and amending sections 3108, 3120, 3703, and 3903 of this title].

"(2) ELEMENTS.—Each report submitted under paragraph (1) shall include the following for the fiscal year covered by the report:

"(A) A description of each natural disaster for which assistance was provided or action was taken as described in paragraph (1).

"(B) The number of cases or individuals, as the case may be, in which or to whom the Secretary provided assistance or took action as described in paragraph (1).

"(C) For each such case or individual, a description of the type or amount of assistance or action taken, as the case may be."

**CHAPTER 23—BURIAL BENEFITS**

Sec.	
2301.	Flags.
2302.	Funeral expenses.
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2304.	Claims for reimbursement.
2305.	Persons eligible under prior law.
2306.	Headstones, markers, and burial receptacles.
2307.	Death from service-connected disability.
2308.	Transportation of deceased veteran to a national cemetery.

## AMENDMENT OF ANALYSIS

*Pub. L. 116-315, title II, § 2202(c), (d), Jan. 5, 2021, 134 Stat. 4985, provided that, applicable to deaths that occur on or after the date that is two years after Jan. 5, 2021, this analysis is amended by striking items 2302 and 2303 and inserting new item 2303 "Death from non-service-connected disability; plot allowance". See 2021 Amendment note below.*

*Pub. L. 116-315, title II, § 2201(d), (e), Jan. 5, 2021, 134 Stat. 4983, 4985, provided that, effective on the date that is two years after Jan. 5, 2021, this analysis is amended by striking item 2308 and inserting new item 2308 "Transportation of deceased veteran to a national cemetery or a covered veterans' cemetery". See 2021 Amendment note below.*

**Editorial Notes**

## AMENDMENTS

2021—Pub. L. 116-315, title II, §§ 2201(d), 2202(c), Jan. 5, 2021, 134 Stat. 4983, 4985, struck out item 2302 "Funeral expenses", added items 2303 and 2308, and struck out former items 2303 "Death in Department facility; plot allowance" and 2308 "Transportation of deceased veteran to a national cemetery".

1996—Pub. L. 104-275, title II, § 213(b)(2), Oct. 9, 1996, 110 Stat. 3332, substituted "burial receptacles" for "grave liners" in item 2306.

1991—Pub. L. 102-83, § 5(b)(1), Aug. 6, 1991, 105 Stat. 406, renumbered items 901 to 908 as 2301 to 2308, respectively.

Pub. L. 102-83, § 4(a)(3), (4), Aug. 6, 1991, 105 Stat. 404, substituted "Department" for "Veterans' Administration" in item 903.

1988—Pub. L. 100-322, title III, § 344(b)(2), May 20, 1988, 102 Stat. 540, substituted "Headstones, markers, and grave liners" for "Headstones and markers" in item 906.

1976—Pub. L. 94-433, title III, § 304(b), Sept. 30, 1976, 90 Stat. 1377, added item 908.

1973—Pub. L. 93-43, § 5(b), June 18, 1973, 87 Stat. 81, inserted "plot allowance" in item 903 and added items 906 and 907.

**§ 2301. Flags**

(a) The Secretary shall furnish a flag to drape the casket of each—

(1) deceased veteran who—

(A) was a veteran of any war, or of service after January 31, 1955;

(B) had served at least one enlistment; or

(C) had been discharged or released from the active military, naval, air, or space service for a disability incurred or aggravated in line of duty; and

(2) deceased individual who at the time of death was entitled to retired pay under chapter 67<sup>1</sup> of title 10 or would have been entitled to retired pay under that chapter but for the fact that the person was under 60 years of age.

(b) After the burial of the veteran the flag so furnished shall be given to the veteran's next of kin. If no claim is made for the flag by the next of kin, it may be given, upon request, to a close friend or associate of the deceased veteran. If a flag is given to a close friend or associate of the deceased veteran, no flag shall be given to any other person on account of the death of such veteran.

(c) For the purpose of this section, the term "Mexican border period" as defined in paragraph (30) of section 101 of this title includes the period beginning on January 1, 1911, and ending on May 8, 1916.

(d) In the case of any person who died while in the active military, naval, air, or space service after May 27, 1941, the Secretary shall furnish a flag to the next of kin, or to such other person as the Secretary considers most appropriate, if such next of kin or other person is not otherwise entitled to receive a flag under this section or under section 1482(a) of title 10.

(e) The Secretary shall furnish a flag to drape the casket of each deceased person who is buried in a national cemetery by virtue of eligibility for burial in such cemetery under section 2402(a)(6) of this title. After the burial, the flag shall be given to the next of kin or to such other person as the Secretary considers appropriate.

(f)(1) The Secretary shall furnish a flag to drape the casket of each deceased member or former member of the Selected Reserve (as described in section 10143 of title 10) who is not otherwise eligible for a flag under this section or section 1482(a) of title 10—

(A) who completed at least one enlistment as a member of the Selected Reserve or, in the

<sup>1</sup> See References in Text note below.