

and ending on the date the contractor repays the amount of such overpayment to the United States; and

(B) at the current rate prescribed by the Secretary of the Treasury under section 6621 of the Internal Revenue Code of 1986; and

(2) if the submission of such defective data was a knowing submission, for an additional amount equal to the amount of the overpayment.

(b) **LIABILITY NOT AFFECTED BY REFUSAL TO SUBMIT CERTIFICATION.**—Any liability under this section of a contractor that submits cost or pricing data but refuses to submit the certification required by section 3702(b) of this title with respect to the cost or pricing data shall not be affected by the refusal to submit such certification.

(Added and amended Pub. L. 116-283, div. A, title XVIII, §1831(a), (h), Jan. 1, 2021, 134 Stat. 4209, 4216; Pub. L. 117-81, div. A, title XVII, §1701(b)(10)(H), Dec. 27, 2021, 135 Stat. 2134.)

**Editorial Notes**

**REFERENCES IN TEXT**

Section 6621 of the Internal Revenue Code of 1986, referred to in subsec. (a)(1)(B), is classified to section 6621 of Title 26, Internal Revenue Code.

**CODIFICATION**

The text of subsec. (f) of section 2306a of this title, which was transferred to this section and amended by Pub. L. 116-283, §1831(h), was based on Pub. L. 99-500, §101(c) [title X, §952(a)], Oct. 18, 1986, 100 Stat. 1783-82, 1783-166, and Pub. L. 99-591, §101(c) [title X, §952(a)], Oct. 30, 1986, 100 Stat. 3341-82, 3341-166; Pub. L. 99-661, div. A, title IX, formerly title IV, §952(a), Nov. 14, 1986, 100 Stat. 3945, renumbered title IX, Pub. L. 100-26, §3(5), Apr. 21, 1987, 101 Stat. 273; Pub. L. 100-180, div. A, title VIII, §804(b)(2), Dec. 4, 1987, 101 Stat. 1125; Pub. L. 102-190, div. A, title X, §1061(a)(9), Dec. 5, 1991, 105 Stat. 1472; Pub. L. 103-355, title I, §§1204(1), 1209, Oct. 13, 1994, 108 Stat. 3275, 3277. Pub. L. 99-500, Pub. L. 99-591, and Pub. L. 99-661 added identical sections. Pub. L. 99-591 is a corrected version of Pub. L. 99-500.

**AMENDMENTS**

2021—Pub. L. 116-283, §1832(h)(1), transferred subsec. (f) of section 2306a of this title to this section, redesignated it as subsec. (a), and redesignated par. (2) as subsec. (b).

Subsec. (a). Pub. L. 116-283, §1831(h)(2), as amended by Pub. L. 117-81, §1701(b)(10)(H), after redesignation of section 2306a(f) of this title as subsec. (a) of this section, in heading, substituted “In General” for “Interest and Penalties for Certain Overpayments”, in introductory provisions, struck out par. (1) designation at beginning and substituted “this chapter” for “this section”, and redesignated subpar. (A), its cls. (i) and (ii), and subpar. (B) as par. (1), subpars. (A) and (B), and par. (2), respectively.

Subsec. (b). Pub. L. 116-283, §1831(h)(3), as amended by Pub. L. 117-81, §1701(b)(10)(H), after redesignation of section 2306a(f)(2) of this title as subsec. (b) of this section, inserted heading and substituted “this section” for “this subsection” and “section 3702(b) of this title” for “subsection (a)(2)”.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2021 AMENDMENT**

Amendment by Pub. L. 117-81 applicable as if included in the enactment of title XVIII of Pub. L. 116-283

as enacted, see section 1701(a)(2) of Pub. L. 117-81, set out in a note preceding section 3001 of this title and Effective Date note below.

**EFFECTIVE DATE**

Section and amendment by Pub. L. 116-283 effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116-283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

**§ 3708. Right to examine contractor records**

For the purpose of evaluating the accuracy, completeness, and currency of cost or pricing data required to be submitted by this chapter, the head of an agency shall have the authority provided by section 3841(b)(2) of this title.

(Added and amended Pub. L. 116-283, div. A, title XVIII, §1831(a), (i), Jan. 1, 2021, 134 Stat. 4209, 4216.)

**Editorial Notes**

**CODIFICATION**

The text of subsec. (g) of section 2306a of this title, which was transferred to this section and amended by Pub. L. 116-283, §1831(i), was based on Pub. L. 103-355, title I, §1205, Oct. 13, 1994, 108 Stat. 3276.

**AMENDMENTS**

2021—Pub. L. 116-283, §1831(i), transferred subsec. (g) of section 2306a of this title to this section, struck out subsec. (g) designation and heading “Right of United States To Examine Contractor Records” at beginning, and substituted “this chapter” for “this section” and “section 3841(b)(2)” for “section 2313(a)(2)”.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE**

Section and amendment by Pub. L. 116-283 effective Jan. 1, 2022, with additional provisions for delayed implementation and applicability of existing law, see section 1801(d) of Pub. L. 116-283, set out as an Effective Date of 2021 Amendment note preceding section 3001 of this title.

**CHAPTER 272—[Reserved]**

Sec.	
3721.	[Reserved].
3722.	[Reserved].
3723.	[Reserved].
3724.	[Reserved].

**Editorial Notes**

**AMENDMENTS**

2021—Pub. L. 117-81, div. A, title XVII, §1701(i)(6), Dec. 27, 2021, 135 Stat. 2141, amended Pub. L. 116-283, div. A, title XVIII, §1831(k), Jan. 1, 2021, 134 Stat. 4217, which added this analysis, by substituting “[Reserved]” for “OTHER PROVISIONS RELATING TO COST OR PRICING DATA” in chapter heading and “[Reserved]” for “Evaluating the reasonableness of price: guidance and training” in item 3721, for “Grants of exceptions to cost or pricing data certification requirements and waivers of cost accounting standards” in item 3722, for “Streamlining awards for innovative technology projects: pilot program” in item 3723, and for “Risk-based contracting for smaller contract actions under Truth in Negotiations Act: pilot program” in item 3724.

**§ 3721. [Reserved]**

(Added Pub. L. 116-283, div. A, title XVIII, §1831(k), Jan. 1, 2021, 134 Stat. 4217; amended