

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 1998 AMENDMENT**

Pub. L. 105-261, div. A, title IX, §906(f)(3), Oct. 17, 1998, 112 Stat. 2096, provided that: “The amendments made by this subsection [amending this section and repealing section 2221 of Title 10, Armed Forces] shall take effect 90 days after the date of the enactment of this Act [Oct. 17, 1998].”

EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-189, div. A, title III, §341(b), Nov. 29, 1989, 103 Stat. 1419, provided that: “The amendments made by subsection (a) [amending this section] shall apply with respect to appropriations for the operation of the United States Soldiers’ and Airmen’s Home [now Armed Forces Retirement Home—Washington] made for fiscal years after fiscal year 1990.”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-426 effective Sept. 28, 1984, see section 28(e)(1) of Pub. L. 98-426, set out as a note under section 901 of Title 33, Navigation and Navigable Waters.

INVESTMENT OF NATIONAL PARK SERVICE TRUST FUNDS

Pub. L. 114-113, div. G, title I, Dec. 18, 2015, 129 Stat. 2533, provided in part that: “In fiscal year 2016 and each fiscal year thereafter, any amounts deposited into the National Park Service trust fund accounts (31 U.S.C. 1321(a)(17)–(18)) shall be invested by the Secretary of the Treasury in interest bearing obligations of the United States to the extent such amounts are not, in his judgment, required to meet current withdrawals: *Provided*, That interest earned by such investments shall be available for obligation without further appropriation, to the benefit of the project.”

TRUST FUNDS FOR INDIVIDUAL INDIANS

Section 725s of former Title 31 (now this section) was modified by act June 25, 1936, ch. 814, 49 Stat. 1928, providing that it shall not be applicable to funds held in trust for individual Indians, associations of individual Indians, or for Indian corporations chartered under sections 5101 to 5103, 5107 to 5113, 5115, 5116, 5118, 5120, 5121, 5123 to 5125, and 5129 of Title 25, Indians.

§ 1322. Payments of unclaimed trust fund amounts and refund of amounts erroneously deposited

(a) On September 30 of each year, the Secretary of the Treasury shall transfer to the Treasury trust fund receipt account “Unclaimed Moneys of Individuals Whose Whereabouts are Unknown” that part of the balance of a trust fund account named in section 1321(a)(1)–(82) of this title or an analogous trust fund established under section 1321(b) of this title that has been in the fund for more than one year and represents money belonging to individuals whose whereabouts are unknown. Subsequent claims to the transferred funds shall be paid from the account “Unclaimed Moneys of Individuals Whose Whereabouts are Unknown”.

(b) Except as provided in subsection (c) of this section, necessary amounts are appropriated to the Secretary of the Treasury to make payments from—

(1) the Treasury trust fund receipt account “Unclaimed Moneys of Individuals Whose Whereabouts are Unknown”; and

(2) the United States Government account “Refund of Moneys Erroneously Received and Covered” and other collections erroneously deposited that are not properly chargeable to another appropriation.

(c)(1) The Secretary of the Treasury shall hold in the Treasury trust fund receipt account “Unclaimed Moneys of Individuals Whose Whereabouts are Unknown” the balance remaining after the final distribution of unclaimed Postal Savings System deposits under subsection (a) of the first section of the Act of August 13, 1971 (Public Law 92-117; 85 Stat. 337). The Secretary shall use the balance to pay claims for Postal Savings System deposits without regard to the State law or the law of other jurisdictions of deposit concerning the disposition of unclaimed or abandoned property.

(2) Necessary amounts may be appropriated without fiscal year limitation to the trust fund receipt account to pay claims for deposits when the balance in the account is not sufficient to pay the claims made within the time limitation set forth in paragraph (3) of this subsection.

(3) No claim for any Postal Savings System deposit may be brought more than one year from the date of the enactment of the Postal Savings System Statute of Limitations Act.

(4) The United States Postal Service shall assist the Secretary of the Treasury in providing public notice of the time limitation set forth in paragraph (3) of this subsection by posting notices thereof in all post offices as soon as practicable after the date of the enactment of the Postal Savings System Statute of Limitations Act.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 922; Pub. L. 98-359, §2, July 13, 1984, 98 Stat. 402.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
1322(a)	31:725s(a)(last sentence last proviso).	June 26, 1934, ch. 756, §20(a)(last sentence last proviso), 48 Stat. 1233; Apr. 21, 1976, Pub. L. 94-273, §2(16), 90 Stat. 375.
1322(b)	31:725p-1.	June 30, 1949, ch. 286, §101(par. under heading “Payments of Unclaimed Moneys”), 63 Stat. 359.
	31:725q-1.	June 30, 1949, ch. 286, §101(par. under heading “Refund of Moneys Erroneously Received and Covered”), 63 Stat. 358.
1322(c)	31:725p(note).	Aug. 13, 1971, Pub. L. 92-117, 85 Stat. 337.

In subsection (a), the words “directed to be established in section 725p of this title” are omitted as surplus.

In subsection (b), before clause (1), the words “Secretary of the Treasury” are substituted for “Treasury Department” for consistency. The words “out of any money in the Treasury not otherwise appropriated” in 31:725q-1 are omitted as surplus. In clause (1), the words “of the character formerly chargeable to the appropriation accounts abolished under section 725p of this title” in 31:725p-1 are omitted as unnecessary because of the restatement. In clause (2), the words “United States Government account ‘Refund of Moneys Erroneously Received and Covered’” are substituted for “of the character formerly chargeable to the appropriation accounts abolished under section 725q of this title” in 31:725q-1 for clarity and to eliminate unnecessary words.

In subsection (c)(1), the words “claims for . . . deposits” are substituted for “claims by or on behalf of depositors” to eliminate unnecessary words. The text of section 1(a) of the Act of August 13, 1971 (Pub. L. 92-117, 85 Stat. 337), is omitted as executed.

Editorial Notes

REFERENCES IN TEXT

Subsection (a) of the first section of the Act of August 13, 1971 (Public Law 92-117; 85 Stat. 337), referred to in subsec. (c)(1), was repealed by Pub. L. 97-258, §5(b), Sept. 13, 1982, 96 Stat. 1081.

The date of the enactment of the Postal Savings System Statute of Limitations Act, referred to in subsec. (c)(3) and (4), is the date of enactment of Pub. L. 98-359, which was approved July 13, 1984.

AMENDMENTS

1984—Subsec. (c)(1). Pub. L. 98-359 substituted provision authorizing the balance to be held by the Secretary for provision authorizing the balance to be held by the Secretary in perpetuity.

Subsec. (c)(2). Pub. L. 98-359 substituted reference to par. (3) of this subsection for reference to par. (1) of this subsection.

Subsec. (c)(3), (4). Pub. L. 98-359 added pars. (3) and (4).

§ 1323. Trust funds for certain fees, donations, quasi-public amounts, and unearned amounts

(a) Amounts from the following sources held in checking accounts of disbursing officials shall be deposited in the Treasury to the appropriate trust fund receipt accounts:

- (1) unearned money, lands (Department of the Interior).
- (2) reentry permit fees (Department of Justice).
- (3) naturalization fees (Department of Justice).
- (4) registry fees (Department of Justice).

(b) Amounts deposited under subsection (a) of this section are appropriated for refunds. Earned parts of those amounts shall be transferred and credited to the appropriate receipt fund accounts.

(c) Donations, quasi-public amounts, and unearned amounts shall be deposited in the Treasury as trust funds and are appropriated for disbursement under the terms of the trusts when the donation or amount is—

- (1) administered by officers and employees of the United States Government; and
- (2) carried in checking accounts of disbursing officials or others required to account to the Comptroller General (except clerks and marshals of the United States district courts).

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 922.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1323(a), (b).	31:725r(less proviso).	June 26, 1934, ch. 756, §19, 48 Stat. 1232; Dec. 21, 1944, ch. 631, §2, 58 Stat. 845.
1323(c)	31:725r(proviso).	

In subsection (a), before clause (1), the words “Effective July 1, 1935” are omitted as executed. In clauses (2)–(4), the words “Department of Justice” are substituted for “Labor Department” (subsequently changed to “Justice Department” because of Reorganization Plan No. 5 of 1940 (eff. June 14, 1940, 54 Stat. 1238)) for consistency with title 28.

The words related to Patent Office (subsequently changed to Patent and Trademark Office because of section 3 of the Act of January 2, 1975 (Pub. L. 93-596, 88 Stat. 1949)), are omitted as superseded by 35:42.

In subsection (c), the words “officers and employees of the United States Government” are substituted for “officers of the United States by virtue of their official capacity” for consistency and to eliminate unnecessary words.

§ 1324. Refund of internal revenue collections

(a) Necessary amounts are appropriated to the Secretary of the Treasury for refunding internal revenue collections as provided by law, including payment of—

- (1) claims for prior fiscal years; and
- (2) accounts arising under—
 - (A) “Allowance or drawback (Internal Revenue)”;
 - (B) “Redemption of stamps (Internal Revenue)”;
 - (C) “Refunding legacy taxes, Act of March 30, 1928”;
 - (D) “Repayment of taxes on distilled spirits destroyed by casualty”; and
 - (E) “Refunds and payments of processing and related taxes”.

(b) Disbursements may be made from the appropriation made by this section only for—

- (1) refunds to the limit of liability of an individual tax account; and
- (2) refunds due from credit provisions of the Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.) enacted before January 1, 1978, or enacted by the Taxpayer Relief Act of 1997, or from section 21, 24, 25A, 35, 36, 36A,¹ 36B, 168(k)(4)(F), 53(e),¹ 54B(h),¹ 3131, 3132, 3134, 6428, 6428A, 6428B, 6431,¹ or 7527A of such Code, or due under section 3081(b)(2) of the Housing Assistance Tax Act of 2008.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 923; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 105-34, title I, §101(d)(1), Aug. 5, 1997, 111 Stat. 799; Pub. L. 107-210, div. A, title II, §201(c)(1), Aug. 6, 2002, 116 Stat. 960; Pub. L. 109-432, div. A, title IV, §402(b)(2), Dec. 20, 2006, 120 Stat. 2954; Pub. L. 110-185, title I, §101(f)(1), Feb. 13, 2008, 122 Stat. 617; Pub. L. 110-234, title XV, §15316(c)(6), May 22, 2008, 122 Stat. 1511; Pub. L. 110-246, §4(a), title XV, §15316(c)(6), June 18, 2008, 122 Stat. 1664, 2273; Pub. L. 110-289, div. C, title I, §3011(b)(3), title III, §3081(c), July 30, 2008, 122 Stat. 2891, 2906; Pub. L. 111-5, div. B, title I, §§1001(e)(2), 1004(b)(8), 1531(c)(1), Feb. 17, 2009, 123 Stat. 312, 314, 360; Pub. L. 111-148, title I, §1401(d)(1), title X, §10909(b)(2)(P), (c), Mar. 23, 2010, 124 Stat. 220, 1023; Pub. L. 111-312, title I, §101(b)(1), Dec. 17, 2010, 124 Stat. 3298; Pub. L. 113-295, div. A, title II, §221(a)(112)(D), Dec. 19, 2014, 128 Stat. 4054; Pub. L. 116-136, div. A, title II, §2201(g)(1), Mar. 27, 2020, 134 Stat. 339; Pub. L. 116-260, div. N, title II, §272(g)(1), Dec. 27, 2020, 134 Stat. 1976; Pub. L. 117-2, title IX, §§9601(c)(3)(A), 9611(b)(4)(C), 9631(c)(2), 9641(b), 9651(b), Mar. 11, 2021, 135 Stat. 143, 150, 160, 171, 182.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1324(a)	31:725q-1a(1st par.).	June 19, 1948, ch. 558, §101(words before proviso in par. under heading “Bureau of Internal Revenue”), 62 Stat. 561.

¹ See References in Text note below.