

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 (c)(1), was repealed by Pub.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

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
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

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
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.