

such non-Federal entity's total expenditures during such fiscal year or years.

(c) Such guidance shall include such provisions as may be necessary to ensure that small business concerns, qualified HUBZone small business concerns, and business concerns owned and controlled by socially and economically disadvantaged individuals will have the opportunity to participate in the performance of contracts awarded to fulfill the audit requirements of this chapter.

(d) Such guidance shall require audit-related information reported under this chapter to be reported in an electronic form in accordance with the data standards established under chapter 64.

(Added Pub. L. 98-502, §2(a), Oct. 19, 1984, 98 Stat. 2333; amended Pub. L. 104-156, §2, July 5, 1996, 110 Stat. 1403; Pub. L. 105-135, title VI, §604(e)(3), Dec. 2, 1997, 111 Stat. 2634; Pub. L. 116-103, §5(a)(2), Dec. 30, 2019, 133 Stat. 3270.)

Editorial Notes

AMENDMENTS

2019—Subsec. (d). Pub. L. 116-103 added subsec. (d).
1997—Subsec. (c). Pub. L. 105-135 substituted “small business concerns, qualified HUBZone small business concerns, and” for “small business concerns and”.

1996—Pub. L. 104-156 reenacted section catchline without change and amended text generally, substituting present provisions for similar provisions relating to regulations, including implementation guidelines for regulations, criteria for determining appropriate charges to programs of Federal financial assistance for cost of audits, and guidelines to ensure that small business concerns and business concerns owned and controlled by socially and economically disadvantaged individuals have opportunity to participate in contracts awarded to fulfill audit requirements of this chapter.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-135 effective Oct. 1, 1997, see section 3 of Pub. L. 105-135, set out as a note under section 631 of Title 15, Commerce and Trade.

GUIDANCE

Pub. L. 116-103, §5(b), Dec. 30, 2019, 133 Stat. 3270, provided that: “Not later than 3 years after the date of enactment of this Act [Dec. 30, 2019], the Director [of the Office of Management and Budget] shall issue guidance requiring audit-related information reported under chapter 75 of title 31, United States Code, to be reported in an electronic form consistent with the data standards established under chapter 64 of that title, as added by section 4(a) of this Act.”

GUIDELINES FOR ACCEPTANCE OF AUDITS BY STATE AND LOCAL GOVERNMENTS RECEIVING FEDERAL ASSISTANCE

Pub. L. 104-201, div. A, title VIII, §808(c), Sept. 23, 1996, 110 Stat. 2607, provided that: “The Director of the Office of Management and Budget shall issue guidelines to ensure that an audit of indirect costs performed by the Federal Government is accepted by State and local governments that receive Federal funds under contracts, grants, or other Federal assistance programs.”

§ 7506. Effective date

This chapter shall apply to any non-Federal entity with respect to any of its fiscal years which begin after June 30, 1996.

(Added Pub. L. 98-502, §2(a), Oct. 19, 1984, 98 Stat. 2334, §7507; amended Pub. L. 104-156, §2, July 5, 1996, 110 Stat. 1404; renumbered §7506, Pub. L. 114-301, §2(a)(1)(B), Dec. 16, 2016, 130 Stat. 1514.)

Editorial Notes

PRIOR PROVISIONS

A prior section 7506, added Pub. L. 98-502, §2(a), Oct. 19, 1984, 98 Stat. 2333; amended Pub. L. 104-156, §2, July 5, 1996, 110 Stat. 1403, related to the monitoring responsibilities of the Comptroller General, prior to repeal by Pub. L. 114-301, §2(a)(1)(A), Dec. 16, 2016, 130 Stat. 1514.

AMENDMENTS

2016—Pub. L. 114-301 renumbered section 7507 of this title as this section.

1996—Pub. L. 104-156 struck out “; report” after “Effective date” in section catchline and amended text generally. Prior to amendment, text read as follows:

“(a) This chapter shall apply to any State or local government with respect to any of its fiscal years which begin after December 31, 1984.

“(b) The Director, on or before May 1, 1987, and annually thereafter, shall submit to each House of Congress a report on operations under this chapter. Each such report shall specifically identify each Federal agency or State or local government which is failing to comply with this chapter.”

CHAPTER 77—ACCESS TO INFORMATION FOR DEBT COLLECTION

Sec.

7701. Taxpayer identifying number.

Editorial Notes

AMENDMENTS

1996—Pub. L. 104-134, title III, §31001(i)(3)(A), Apr. 26, 1996, 110 Stat. 1321-365, which directed that the chapter title to chapter 77 of subtitle VI of this title be amended by substituting “ACCESS TO INFORMATION FOR DEBT COLLECTION” for “LOAN REQUIREMENTS”, was executed by making the substitution in the chapter title of chapter 77 of subtitle V of this title, to reflect the probable intent of Congress.

§ 7701. Taxpayer identifying number

(a) In this section—

(1) “included Federal loan program” has the same meaning given that term in section 6103(l)(3)(C) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(l)(3)(C)).

(2) “taxpayer identifying number” means the identifying number required under section 6109 of the Internal Revenue Code of 1986 (26 U.S.C. 6109).

(b) The head of an agency administering an included Federal loan program shall require a person applying for a loan under the program to provide that person's taxpayer identifying number.

(c)(1) The head of each Federal agency shall require each person doing business with that agency to furnish to that agency such person's taxpayer identifying number.

(2) For purposes of this subsection, a person shall be considered to be doing business with a Federal agency if the person is—

(A) a lender or servicer in a Federal guaranteed or insured loan program administered by the agency;

(B) an applicant for, or recipient of, a Federal license, permit, right-of-way, grant, or