Section 5(b) of Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 1068, repealed the sections or parts thereof of the Revised Statutes or Statutes at Large codified in this title, except for rights and duties that matured, penalties that were incurred, and proceedings that were begun before Sept. 13, 1982.

IMPROVEMENT OF UNITED STATES CODE BY PUB. L. 98–216; LEGISLATIVE PURPOSE; INCONSISTENT PROVISIONS; CORRESPONDING PROVISIONS; SAVINGS AND SEPARABILITY OF PROVISIONS

Pub. L. 98–216, § 5, Feb. 14, 1984, 98 Stat. 7, provided that:

''(a) Sections 1–4 of this Act restate, without substantive change, laws enacted before April 1, 1983, that were replaced by those sections. Sections 1–4 may not be construed as making a substantive change in the laws replaced. Laws enacted after March 31, 1983, that are inconsistent with this Act supersede this Act to the extent of the inconsistency.

''(b) A reference to a law replaced by sections 1–4 of this Act, including a reference in a regulation, order, or other law, is deemed to refer to the corresponding provision enacted by this Act.

''(c) An order, rule, or regulation in effect under a law replaced by sections 1–4 of this Act continues in effect under the corresponding provision enacted by this Act until repealed, amended, or superseded.

''(d) An action taken or an offense committed under a law replaced by sections 1–4 of this Act is deemed to have been taken or committed under the corresponding provision enacted by this Act.

''(e) An inference of a legislative construction is not to be drawn by reason of the location in the United States Code of a provision enacted by this Act or by reason of the caption or catchline of the provision.

''(f) If a provision enacted by this Act is held invalid, all valid provisions that are severable from the invalid provision remain in effect. If a provision of this Act is held invalid in any of its applications, the provision remains valid for all valid applications that are severable from any of the invalid applications.''

IMPROVEMENT OF UNITED STATES CODE BY PUB. L. 97–452; LEGISLATIVE PURPOSE; INCONSISTENT PROVISIONS; CORRESPONDING PROVISIONS; SAVINGS AND SEPARABILITY OF PROVISIONS

Pub. L. 97–452, § 3, Jan. 12, 1983, 96 Stat. 2479, provided that:

''(a) Sections 1 and 2 of this Act restate, without substantive change, laws enacted before December 1, 1982, that were replaced by those sections. Sections 1 and 2 may not be construed as making a substantive change in the laws replaced. Laws enacted after November 30, 1982, that are inconsistent with this Act supersede this Act to the extent of the inconsistency.

''(b) A reference to a law replaced by sections 1 and 2 of this Act, including a reference in a regulation, order, or other law, is deemed to refer to the corresponding provision enacted by this Act.

''(c) An order, rule, or regulation in effect under a law replaced by sections 1 and 2 of this Act continues in effect under the corresponding provision enacted by this Act until repealed, amended, or superseded.

''(d) An action taken or an offense committed under a law replaced by sections 1 and 2 of this Act is deemed to have been taken or committed under the corresponding provision enacted by this Act.

''(e) An inference of a legislative construction is not to be drawn by reason of the location in the United States Code of a provision enacted by this Act or by reason of the caption or catchline of the provision.

''(f) If a provision enacted by this Act is held invalid, all valid provisions that are severable from the invalid provision remain in effect. If a provision of this Act is held invalid in any of its applications, the provision remains valid for all valid applications that are severable from any of the invalid applications.''

# SUBTITLE I—GENERAL


| Chap. | | Sec. |
|---|---|---|
| **1.** | **Definitions** | **101** |
| **3.** | **Department of the Treasury** | **301** |
| **5.** | **Office of Management and Budget** | **501** |
| **7.** | **Government Accountability Office** | **701** |
| **9.** | **Agency Chief Financial Officers** | **901** |


AMENDMENTS

2004—Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814, substituted ''Government Accountability Office'' for ''General Accounting Office'' in item for chapter 7.

1990—Pub. L. 101–576, title II, § 205(b), Nov. 15, 1990, 104 Stat. 2845, added item for chapter 9.

## CHAPTER 1—DEFINITIONS


Sec.
101. Agency.
102. Executive agency.
103. United States.


### § 101. Agency

In this title, ''agency'' means a department, agency, or instrumentality of the United States Government.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 877.)

HISTORICAL AND REVISION NOTES

| *Revised Section* | *Source (U.S. Code)* | *Source (Statutes at Large)* |
|---|---|---|
| 101 ..... | (no source). | |

The section is included to avoid the necessity for defining ''agency'' each time it is used in the revised title.

### § 102. Executive agency

In this title, ''executive agency'' means a department, agency, or instrumentality in the executive branch of the United States Government.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 877.)

HISTORICAL AND REVISION NOTES

| *Revised Section* | *Source (U.S. Code)* | *Source (Statutes at Large)* |
|---|---|---|
| 102 ..... | (no source). | |

The section is included to avoid the necessity for defining ''executive agency'' each time it is used in the revised title.

### § 103. United States

In this title, ''United States'', when used in a geographic sense, means the States of the United States and the District of Columbia.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 877.)

HISTORICAL AND REVISION NOTES

| *Revised Section* | *Source (U.S. Code)* | *Source (Statutes at Large)* |
|---|---|---|
| 103 ..... | (no source). | |

The section is included to avoid the necessity for defining ''United States'' each time it is used in the revised title.

## CHAPTER 3—DEPARTMENT OF THE TREASURY

SUBCHAPTER I—ORGANIZATION

Sec.
301. Department of the Treasury.
302. Treasury of the United States.
303. Bureau of Engraving and Printing.
304. Bureau of the Mint.[1]
305. Federal Financing Bank.
306. Fiscal Service.
307. Office of the Comptroller of the Currency.
308. United States Customs Service.
309. Office of Thrift Supervision.
310. Financial Crimes Enforcement Network.
311. Office of Intelligence and Analysis.
312. Terrorism and financial intelligence.
313. Federal Insurance Office.
314. Covered agreements.
315. Continuing in office.

SUBCHAPTER II—ADMINISTRATIVE

321. General authority of the Secretary.
322. Working capital fund.
323. Investment of operating cash.
324. Disposing and extending the maturity of obligations.
325. International affairs authorization.
326. Availability of appropriations for certain expenses.
327. Advancements and reimbursements for services.
328. Accounts and payments of former disbursing officials.
329. Limitations on outside activities.
330. Practice before the Department.
331. Reports.
332. Miscellaneous administrative authority.
333. Prohibition of misuse of Department of the Treasury names, symbols, etc.

AMENDMENTS

2010—Pub. L. 111–203, title V, § 502(c), July 21, 2010, 124 Stat. 1588, added items 312 to 315 and struck out item 312 ''Continuing in office''.

2003—Pub. L. 108–177, title I, § 105(a)(2), Dec. 13, 2003, 117 Stat. 2603, added item 311 and redesignated former item 311 as 312.

2001—Pub. L. 107–56, title III, § 361(c), Oct. 26, 2001, 115 Stat. 332, added item 310 and redesignated former item 310 as 311.

1994—Pub. L. 103–296, title III, § 312(*l*)(2), Aug. 15, 1994, 108 Stat. 1530, added item 333.

1989—Pub. L. 101–73, title III, § 307(a)(2), Aug. 9, 1989, 103 Stat. 352, added item 309 and redesignated former item 309 as 310.

1984—Pub. L. 98–302, § 3(b), May 25, 1984, 98 Stat. 218, added item 332.

### SUBCHAPTER I—ORGANIZATION

#### § 301. Department of the Treasury

(a) The Department of the Treasury is an executive department of the United States Government at the seat of the Government.

(b) The head of the Department is the Secretary of the Treasury. The Secretary is appointed by the President, by and with the advice and consent of the Senate.

(c) The Department has a Deputy Secretary of the Treasury appointed by the President, by and with the advice and consent of the Senate. The Deputy Secretary shall carry out—

(1) duties and powers prescribed by the Secretary; and

(2) the duties and powers of the Secretary when the Secretary is absent or unable to serve or when the office of Secretary is vacant.

(d) The Department has 2 Under Secretaries, an Under Secretary for Enforcement, 2 Deputy Under Secretaries, and a Treasurer of the United States, appointed by the President, by and with the advice and consent of the Senate. The Department also has a Fiscal Assistant Secretary appointed by the Secretary. They shall carry out duties and powers prescribed by the Secretary. The President may designate one Under Secretary as Counselor. When appointing each Deputy Under Secretary, the President may designate the Deputy Under Secretary as an Assistant Secretary.

(e) The Department has 10 Assistant Secretaries appointed by the President, by and with the advice and consent of the Senate. The Assistant Secretaries shall carry out duties and powers prescribed by the Secretary. The Assistant Secretaries appointed under this subsection are in addition to the Assistant Secretaries appointed under subsection (d) of this section.

(f)(1) The Department has a General Counsel appointed by the President, by and with the advice and consent of the Senate. The General Counsel is the chief law officer of the Department. Without regard to those provisions of title 5 governing appointment in the competitive service, the Secretary may appoint not more than 5 Assistant General Counsels. The Secretary may designate one of the Assistant General Counsels to act as the General Counsel when the General Counsel is absent or unable to serve or when the office of General Counsel is vacant. The General Counsel and Assistant General Counsels shall carry out duties and powers prescribed by the Secretary.

(2) The President may appoint, by and with the advice and consent of the Senate, an Assistant General Counsel who shall be the Chief Counsel for the Internal Revenue Service. The Chief Counsel is the chief law officer for the Service and shall carry out duties and powers prescribed by the Secretary.

(g) The Department shall have a seal.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 878; Pub. L. 98–594, § 1(a), Oct. 30, 1984, 98 Stat. 3129; Pub. L. 99–190, § 141, Dec. 19, 1985, 99 Stat. 1324; Pub. L. 103–211, title II, § 2003(a), Feb. 12, 1994, 108 Stat. 24; Pub. L. 108–177, title I, § 105(d)(2), Dec. 13, 2003, 117 Stat. 2603; Pub. L. 110–49, § 11(a), July 26, 2007, 121 Stat. 260; Pub. L. 110–343, div. A, title I, § 101(a)(3)(B)(ii), Oct. 3, 2008, 122 Stat. 3768.)

HISTORICAL AND REVISION NOTES

| *Revised Section* | *Source (U.S. Code)* | *Source (Statutes at Large)* |
|---|---|---|
| 301(a) ..... | 31:1001(words before 1st comma). | R.S. § 233. |
| 301(b) ..... | 31:1001(words after 1st comma). | |
| 301(c) ..... | 31:1004(related to Deputy Secretary). | Feb. 17, 1922, ch. 55(related to appointment and duties of Deputy and Under Secretaries), 42 Stat. 366; July 22, 1954, ch. 557, § 3, 68 Stat. 496; restated May 18, 1972, Pub. L. 92–302, § 1(a), 86 Stat. 148. Jan. 3, 1923, ch. 22(related to appointment and duties of Deputy and Under Secretaries), 42 Stat. 1087. |

[1] So in original. Does not conform to section catchline.