§ 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 25A, 35, 36A, 36B, 168(k)(4)(F), 53(e), 54B(h), 6428, or 6431, of such Code, or due under section 3081(b)(2) of the Housing Assistance Tax Act of 2008.


In subsection (a), the words “Necessary amounts are appropriated to the Secretary of the Treasury” are added to reflect the introductory language of the Act of June 19, 1948. The words “on and after June 19, 1948” are omitted as executed.

In subsection (b), the words “appropriation made by this section” are substituted for “the appropriation to the Treasury Department entitled ‘Bureau of Internal Revenue Refunding Internal-Revenue Collections’ ” to eliminate unnecessary words.
References in Text


Codification


Amendments


2009—Subsec. (b)(2). Pub. L. 111–5, § 1531(c)(1), substituted “6428, or 6431,” for “or 6428”.

Pub. L. 111–5, § 1004(b)(8), inserted “25A,” after “section”.


Pub. L. 110–246, § 15316(c)(6), substituted “36, or 6428 or 6428 or 6431” for “6428 or 6431”.

Pub. L. 110–185 inserted “or 6428” after “section 35”.

2006—Subsec. (b)(2). Pub. L. 109–432 inserted “or 53(e)” after “section 35”.

2002—Subsec. (b)(2). Pub. L. 107–210 inserted “, or from section 35 of such Code” before period at end.

1997—Subsec. (b)(2). Pub. L. 105–34 inserted before period at end “, or enacted by the Taxpayer Relief Act of 1997”.

Effective and Termination Dates of 2010 Amendment

Amendment by section 1401(d)(1) of Pub. L. 111–148 applicable to taxable years ending after Dec. 31, 2013, see section 1401(e) of Pub. L. 111–148, set out as an Effective Date note under section 36B of Title 26, Internal Revenue Code.

Amendment by section 10909(b)(2)(P) of Pub. L. 111–148 inapplicable to taxable years beginning after Dec. 31, 2011, and this section is amended to read as if such amendment had never been enacted, see section 10909(c) of Pub. L. 111–148, set out as a note under section 1 of Title 26, Internal Revenue Code.

Effective Date of 2009 Amendment

Amendment by section 1001(c)(2) of Pub. L. 111–5 applicable to taxable years beginning after Dec. 31, 2008, see section 1001(f) of Pub. L. 111–5, set out as an Effective Date note under section 36A of Title 26, Internal Revenue Code.

Amendment by section 1004(b)(8) of Pub. L. 111–5 applicable to taxable years beginning after Dec. 31, 2008, see section 1004(d) of Pub. L. 111–5, set out as an Effective and Termination Dates of 2009 Amendment note under section 24 of Title 26, Internal Revenue Code.
Amendment by section 1531(c)(1) of Pub. L. 111–5 applicable to obligations issued after Feb. 17, 2009, see section 1531(e) of Pub. L. 111–5, set out as a note under section 54 of Title 26, Internal Revenue Code.

**Effective Date of 2008 Amendment**

Amendment by section 3011(b)(3) of Pub. L. 110–289 applicable to residences purchased on or after Apr. 9, 2008, in taxable years ending on or after such date, see section 3011(c) of Pub. L. 110–289, set out as a note under section 26 of Title 26, Internal Revenue Code.

Amendment by section 3081(c) of Pub. L. 110–289 applicable to taxable years ending after Mar. 31, 2008, see section 3081(d) of Pub. L. 110–289, set out as a note under section 168 of Title 26, Internal Revenue Code.


Amendment by section 15316(c)(6) of Pub. L. 110–246 applicable to obligations issued after June 18, 2008, see section 15316(d) of Pub. L. 110–246, set out as a note under section 54 of Title 26, Internal Revenue Code.

**Effective Date of 2006 Amendment**

Amendment by Pub. L. 109–432 applicable to taxable years beginning after Dec. 20, 2006, see section 402(c) of Pub. L. 109–432, set out as a note under section 53 of Title 26, Internal Revenue Code.

**Effective Date of 1997 Amendment**


**Construction of 2002 Amendment**

Nothing in amendment by Pub. L. 107–210, other than provisions relating to COBRA continuation coverage and reporting requirements, to be construed as creating new mandate on any party regarding health insurance coverage, see section 203(f) of Pub. L. 107–210, set out as a note under section 2918 of Title 29, Labor.

**Coordination With Refund Provision**