

–CITE–

36 USC CHAPTER 101 – GENERAL 01/06/03

–EXPCITE–

TITLE 36 – PATRIOTIC AND NATIONAL OBSERVANCES, CEREMONIES, AND
ORGANIZATIONS

Subtitle II – Patriotic and National Organizations

Part A – General

CHAPTER 101 – GENERAL

–HEAD–

CHAPTER 101 – GENERAL

–MISC1–

Sec.

10101. Audits.

10102. Reservation of right to amend or repeal.

–End–

–CITE–

36 USC Sec. 10101 01/06/03

–EXPCITE–

TITLE 36 – PATRIOTIC AND NATIONAL OBSERVANCES, CEREMONIES, AND
ORGANIZATIONS

Subtitle II – Patriotic and National Organizations

Part A – General

CHAPTER 101 – GENERAL

–HEAD–

Sec. 10101. Audits

–STATUTE–

(a) General. – Except as otherwise provided, the financial statements of each corporation in part B of this subtitle shall be audited annually in accordance with generally accepted auditing standards by an independent certified public accountant or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the United States. The audit shall be conducted where the financial statements of the corporation normally are kept. The person conducting the audit shall be given access to –

(1) all records and property owned or used by the corporation necessary to facilitate the audit; and

(2) full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(b) Report. – (1) The corporation shall submit a report of the audit to Congress not later than 6 months after the close of the fiscal year for which the audit is made. The report shall describe the scope of the audit and include –

(A) statements necessary to present fairly the corporation's assets, liabilities, and surplus or deficit, and an analysis of the changes in those amounts during the year;

(B) a statement in reasonable detail of the corporation's income and expenses during the year including the results of any trading, manufacturing, publishing, or other commercial-type endeavor; and

(C) the independent auditor's opinion of those statements.

(2) The report may not be printed as a public document, except as part of proceedings authorized to be printed under section 1332 of title 44.

–SOURCE–

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1283.)

–MISC1–

HISTORICAL AND REVISION NOTES

Revised Source (U.S. Code) Source (Statutes at Large)

Section

10101(a) 36:1084 (less (b) July 16, 1964, Pub. L.

(2d sentence cl. 88–378, Sec. 14 (less (b)

(2))). (2d sentence cl. (2))), 78

Stat. 327.

36:1101(1)–(76), Aug. 30, 1964, Pub. L.

(77) (related to 88–504, Sec. 1(1)–(76), (77)

Fleet Reserve (related to Fleet Reserve

Association). Association), 78 Stat. 635;

Dec. 15, 1975, Pub. L.

94–151, Sec. 2, 89 Stat.

809; Nov. 11, 1977, Pub. L.

95–167, Sec. 2, 91 Stat.

1348; Dec. 29, 1979, Pub. L.

96–165, Sec. 9(g), 93 Stat.

1272; Dec. 2, 1980, Pub. L.
96-489, Sec. 11, 94 Stat.
2554; Dec. 4, 1980, Pub. L.
96-497, Sec. 11, 94 Stat.
2596; Nov. 20, 1981, Pub. L.
97-82, Sec. 11, 95 Stat.
1093; Nov. 20, 1981, Pub. L.
97-83, Sec. 11, 95 Stat.
1095; June 1, 1982, Pub. L.
97-192, Sec. 11, 96 Stat.
110; Aug. 9, 1982, Pub. L.
97-231, Sec. 11, 96 Stat.
257; Aug. 10, 1982, Pub. L.
97-234, Sec. 11, 96 Stat.
263; Jan. 8, 1983, Pub. L.
97-427, Sec. 11, 96 Stat.
2266; Apr. 10, 1984, Pub. L.
98-257, Sec. 11, 98 Stat.
128; June 12, 1984, Pub. L.
98-314, Sec. 11, 98 Stat.
239; July 23, 1984, Pub. L.
98-372, Sec. 11, 98 Stat.
1240; Aug. 17, 1984, Pub. L.
98-382, Sec. 11, 98 Stat.
1345; Aug. 21, 1984, Pub. L.
98-391, Sec. 11, 98 Stat.

1360; Oct. 19, 1984, Pub. L.
98–520, Sec. 11, 98 Stat.
2429; Oct. 30, 1984, Pub. L.
98–561, Sec. 12, 98 Stat.
2912; Oct. 30, 1984, Pub. L.
98–565, Sec. 11, 98 Stat.
2921; Oct. 30, 1984, Pub. L.
98–584, Sec. 11, 98 Stat.
3098; Oct. 7, 1985, Pub. L.
99–119, Sec. 11, 99 Stat.
500; Dec. 9, 1985, Pub. L.
99–172, Sec. 11, 99 Stat.
1022; May 23, 1986, Pub. L.
99–318, Sec. 12, 100 Stat.
476; Nov. 6, 1986, Pub. L.
99–604, Sec. 11, 100 Stat.
3448; Apr. 6, 1988, Pub. L.
100–281, Sec. 12, 102 Stat.
75; Nov. 14, 1988, Pub. L.
100–655, title I, Sec. 111,
102 Stat. 3851; Nov. 5,
1990, Pub. L. 101–510, title
XVI, Sec. 1611, 104 Stat.
1738; Dec. 10, 1991, Pub. L.
102–199, Sec. 2, 105 Stat.
1629; Oct. 23, 1992, Pub. L.

102–484, title XVIII, Secs.
1812, 1832, 106 Stat. 2583,
2585; Sept. 23, 1996, Pub.
L. 104–201, title XVIII,
Sec. 1811, 110 Stat. 2762.
36:1102. Aug. 30, 1964, Pub. L.
88–504, Secs. 2, 3, 78 Stat.
636.
36:1166. Aug. 11, 1971, Pub. L.
92–93, Sec. 16, 85 Stat. 319.
36:1213(a). Oct. 20, 1978, Pub. L.
95–493, Sec. 13(a), 92 Stat.
1646.
36:4315 (less (b) July 14, 1964, Pub. L.
(2d sentence cl. 88–372, Sec. 15 (less (b)
(2))). (2d sentence cl. (2))), 78
Stat. 317.
36:4514 (less (b) July 14, 1964, Pub. L.
(2d sentence cl. 88–376, Sec. 14 (less (b)
(2))). (2d sentence cl. (2))), 78
Stat. 323.
36:4610 (less (b) Aug. 19, 1964, Pub. L.
(2d sentence cl. 88–449, Sec. 10 (less (b)
(2))). (2d sentence cl. (2))), 78
Stat. 498.
36:5206(a). Oct. 26, 1992, Pub. L.

102-522, Sec. 207(a), 106

Stat. 3420.

36:5706(a). Oct. 11, 1996, Pub. L.

104-285, title II, Sec.

207(a), 110 Stat. 3385.

10101(b) 36:1103.

In this section, the text of 36:1101 is omitted as unnecessary because of the addition of the words "Except as otherwise provided" in subsection (a) of this section. The text of 36:1166, 1213(a), and 5206(a) is omitted as unnecessary because of the restatement of 36:1102 and 1103 as general provisions covering, except as otherwise provided, all federally chartered corporations referred to in part B of subtitle II of the revised title. The text of 36:1084 (less (b) (2d sentence cl. (2))), 4315 (less (b) (2d sentence cl. (2))), 4514 (less (b) (2d sentence cl. (2))), and 4610 (less (b) (2d sentence cl. (2))) is omitted as unnecessary because of the restatement in this section of the general audit provisions of 36:1102 and 1103.

In subsection (a), before clause (1), the words "Except as otherwise provided" are added because certain corporations referred to in part B of subtitle II of the revised title are not covered by the audit requirements restated in the revised section. The words "at the place or places" and "or persons" are omitted as unnecessary. The words "financial statements" are substituted for "accounts" to use the generally accepted term for audits conducted

by public accountants. The words "shall be given access to" are substituted for "shall be made available to" and "shall be afforded to" for consistency. In clause (1), the words "records and property owned or used by" are substituted for "books, accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by" for consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words.

In subsection (b)(1)(B), the words "supplemented . . . by" and "carried on by the corporation" are omitted as unnecessary.

TERMINATION OF REPORTING REQUIREMENTS

With respect to corporations listed below, for termination, effective May 15, 2000, of reporting provisions in subsec. (b)(1) of this section, see section 3003 of Pub. L. 104–66, as amended, set out as a note under section 1113 of Title 31, Money and Finance, and pages 196 through 208 of House Document No. 103–7.

Agricultural Hall of Fame

American Chemical Society

American Council of Learned Societies

American Ex–Prisoners of War

American Gold Star Mothers, Incorporated

American Historical Association

The American Legion

The American National Theater and Academy

The American Society of International Law

American Symphony Orchestra League

American War Mothers

AMVETS (American Veterans)

Army and Navy Union of the United States of America

Aviation Hall of Fame

Big Brothers–Big Sisters of America

Blinded Veterans Association

Blue Star Mothers of America, Inc.

Board For Fundamental Education

Boy Scouts of America

Boys & Girls Clubs of America

Catholic War Veterans of the United States of America,
Incorporated

Civil Air Patrol

Congressional Medal of Honor Society of the United States of
America

Daughters of Union Veterans of the Civil War 1861–1865

Disabled American Veterans

Former Members of Congress

The Foundation of the Federal Bar Association

Future Farmers of America

General Federation of Women's Clubs

Girl Scouts of the United States of America

Gold Star Wives of America

Italian American War Veterans of the United States

Jewish War Veterans of the United States of America, Incorporated

Jewish War Veterans, U.S.A., National Memorial, Incorporated

Ladies of the Grand Army of the Republic

Legion of Valor of the United States of America, Incorporated

Little League Baseball, Incorporated

Marine Corps League

The Military Chaplains Association of the United States of America

Military Order of the Purple Heart of the United States of America, Incorporated

National Academy of Public Administration

National Academy of Sciences

National Conference of State Societies, Washington, District of Columbia

National Conference on Citizenship

National Council on Radiation Protection and Measurements

National Federation of Music Clubs

National Fund for Medical Education

National Mining Hall of Fame and Museum

National Music Council

National Safety Council

National Ski Patrol System, Incorporated

National Society, Daughters of the American Colonists

The National Society of the Daughters of the American Revolution

National Society of the Sons of the American Revolution

National Tropical Botanical Garden

National Woman's Relief Corps, Auxiliary to the Grand Army of the Republic

The National Yeomen F
Naval Sea Cadet Corps
Navy Club of the United States of America
Navy Wives Clubs of America
Non Commissioned Officers Association of the United States of
America, Incorporated
Paralyzed Veterans of America
Pearl Harbor Survivors Association
Polish Legion of American Veterans, U.S.A.
Reserve Officers Association of the United States
Sons of Union Veterans of the Civil War
369th Veterans' Association
United Service Organizations, Incorporated
United States Capitol Historical Society
United States Submarine Veterans of World War II
Veterans of Foreign Wars of the United States
Veterans of World War I of the United States of America,
Incorporated
Vietnam Veterans of America, Inc.
Women's Army Corps Veterans' Association

–SECREP–

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 20212, 20307, 20712,
20913, 21012, 21112, 21507, 22912, 23109, 40112, 40707, 50112,
60112, 70112, 70312, 70708, 100112, 110112, 130510, 140712, 150113,
150909, 151108, 151512, 152112, 152913, 153510, 154512, 154713,

170313, 170512, 190313, 200106, 210107, 210313, 220314, 220712,
230513, 240112 of this title; title 16 sections 583j–5, 3706, 5807;
title 20 section 5509; title 25 section 458bbb.

–End–

–CITE–

36 USC Sec. 10102 01/06/03

–EXPCITE–

TITLE 36 – PATRIOTIC AND NATIONAL OBSERVANCES, CEREMONIES, AND ORGANIZATIONS

Subtitle II – Patriotic and National Organizations

Part A – General

CHAPTER 101 – GENERAL

–HEAD–

Sec. 10102. Reservation of right to amend or repeal

–STATUTE–

(a) General. – Congress reserves the right to amend or repeal the
provisions of part B of this subtitle.

(b) Nonapplication. – Subsection (a) of this section does not
apply to chapters 213, 407, 801, 1403, 1503 (except section
150302(b)), 1513, 1517, 1531, and 1539 of this title.

–SOURCE–

(Pub. L. 105–225, Aug. 12, 1998, 112 Stat. 1283.)

–MISC1–

HISTORICAL AND REVISION NOTES

Revised Source (U.S. Code) Source (Statutes at Large)

Section

10102 36:20g. June 9, 1906, ch. 3065 Sec.

7, 34 Stat. 228.

36:29. June 15, 1916, ch. 148, Sec.

9, 39 Stat. 229.

36:38a. Mar. 16, 1950, ch. 62, Sec.

9, 64 Stat. 24.

36:51. Sept. 16, 1919, ch. 59, Sec.

10, 41 Stat. 285.

36:59. Aug. 4, 1937, ch. 564, Sec.

5, 50 Stat. 559.

36:67s. July 23, 1947, ch. 298, Sec.

20, 61 Stat. 408.

36:78q. June 17, 1959, Pub. L.

86-47, Sec. 18, 73 Stat. 80.

36:90k. June 17, 1932, ch. 268, Sec.

11, 47 Stat. 322.

36:104. Feb. 24, 1925, ch. 303, Sec.

14, 43 Stat. 968.

36:120. May 28, 1936, ch. 471, Sec.

10, 49 Stat. 1391.

36:140 note. June 6, 1940, ch. 239, Sec.

5, 54 Stat. 233.

36:208. July 1, 1946, ch. 527, Sec.

8, 60 Stat. 347.

36:239. June 30, 1950, ch. 431, Sec.
19, 64 Stat. 315.

36:254 note. May 27, 1914, ch. 101, Sec.
2, 38 Stat. 383.

36:291. Aug. 30, 1950, ch. 823, Sec.
21, 64 Stat. 567.

36:352. Sept. 20, 1950, ch. 958,
Sec. 12, 64 Stat. 872.

36:382. Sept. 21, 1950, ch. 975,
title I, Sec. 112, as added
Nov. 8, 1978, Pub. L.
95-606, Sec. 1(b), 92 Stat.
3049.

36:421. Apr. 3, 1952, ch. 131, Sec.
21, 66 Stat. 41.

36:447. Aug. 13, 1953, ch. 427, Sec.
17, 67 Stat. 565.

36:479. Aug. 13, 1953, ch. 429, Sec.
19, 67 Stat. 574.

36:518. July 19, 1954, ch. 536, Sec.
18, 68 Stat. 492.

36:550. Aug. 20, 1954, ch. 774, Sec.
20, 68 Stat. 752.

36:589. Aug. 24, 1954, ch. 911, Sec.
19, 68 Stat. 800.

36:617. Aug. 28, 1954, ch. 1036,

Sec. 17, 68 Stat. 895.

36:647. Aug. 4, 1955, ch. 546, Sec.

17, 69 Stat. 490.

36:680. Aug. 1, 1956, ch. 824, Sec.

20, 70 Stat. 797.

36:707. Aug. 6, 1956, ch. 976, Sec.

17, 70 Stat. 1056.

36:780. July 18, 1958, Pub. L.

85-530, Sec. 20, 72 Stat.

375.

36:807. Aug. 14, 1958, Pub. L.

85-642, Sec. 17, 72 Stat.

601.

36:837. Aug. 26, 1958, Pub. L.

85-761, Sec. 17, 72 Stat.

859.

36:868. Aug. 27, 1958, Pub. L.

85-769, Sec. 18, 72 Stat.

927.

36:898. Sept. 2, 1958, Pub. L.

85-870, Sec. 18, 72 Stat.

1695.

36:926. Sept. 2, 1958, Pub. L.

85-903, Sec. 16, 72 Stat.

1741.

36:958. July 14, 1960, Pub. L.

86-653, Sec. 18, 74 Stat.

518.

36:988. Aug. 31, 1960, Pub. L.

86-680, Sec. 18, 74 Stat.

577.

36:1020. Sept. 7, 1962, Pub. L.

87-650, Sec. 20, 76 Stat.

506.

36:1059. Sept. 10, 1962, Pub. L.

87-655, Sec. 19, 76 Stat.

534.

36:1088. July 16, 1964, Pub. L.

88-378, Sec. 18, 78 Stat.

328.

36:1167. Aug. 11, 1971, Pub. L.

92-93, Sec. 17, 85 Stat. 319.

36:1218. Oct. 20, 1978, Pub. L.

95-493, Sec. 18, 92 Stat.

1647.

36:1309(h). Dec. 29, 1979, Pub. L.

96-165, Sec. 9(h), 93 Stat.

1272.

36:1512. Dec. 2, 1980, Pub. L.

96-489, Sec. 13, 94 Stat.

2555.

36:1612. Dec. 4, 1980, Pub. L.

96–497, Sec. 13, 94 Stat.
2597.
36:1712. Nov. 20, 1981, Pub. L.
97–82, Sec. 13, 95 Stat.
1093.
36:1812. Nov. 20, 1981, Pub. L.
97–83, Sec. 13, 95 Stat.
1096.
36:1912. June 1, 1982, Pub. L.
97–192, Sec. 13, 96 Stat.
111.
36:2012. Aug. 9, 1982, Pub. L.
97–231, Sec. 13, 96 Stat.
258.
36:2112. Aug. 10, 1982, Pub. L.
97–234, Sec. 13, 96 Stat.
263.
36:2212. Jan. 8, 1983, Pub. L.
97–427, Sec. 13, 96 Stat.
2267.
36:2312. Apr. 10, 1984, Pub. L.
98–257, Sec. 13, 98 Stat.
129.
36:2412. June 12, 1984, Pub. L.
98–314, Sec. 13, 98 Stat.
239.

36:2512. July 23, 1984, Pub. L.

98-372, Sec. 13, 98 Stat.

1241.

36:2612. Aug. 17, 1984, Pub. L.

98-382, Sec. 13, 98 Stat.

1345.

36:2712. Aug. 21, 1984, Pub. L.

98-391, Sec. 13, 98 Stat.

1360.

36:2812. Oct. 19, 1984, Pub. L.

98-520, Sec. 13, 98 Stat.

2430.

36:2913. Oct. 30, 1984, Pub. L.

98-561, Sec. 14, 98 Stat.

2912.

36:3012. Oct. 30, 1984, Pub. L.

98-565, Sec. 13, 98 Stat.

2922.

36:3112. Oct. 30, 1984, Pub. L.

98-584, Sec. 13, 98 Stat.

3099.

36:3209. Aug. 25, 1937, ch. 762, Sec.

9, 50 Stat. 800.

36:3310. July 5, 1935, ch. 373, Sec.

10, 49 Stat. 459.

36:3418. Oct. 15, 1962, Pub. L.

87–817, Sec. 18, 76 Stat.
933.
36:3612. Oct. 7, 1985, Pub. L.
99–119, Sec. 13, 99 Stat.
500.
36:3712. Dec. 9, 1985, Pub. L.
99–172, Sec. 13, 99 Stat.
1022.
36:3813. May 23, 1986, Pub. L.
99–318, Sec. 14, 100 Stat.
476.
36:3912. Nov. 6, 1986, Pub. L.
99–604, Sec. 13, 100 Stat.
3448.
36:4013. Apr. 6, 1988, Pub. L.
100–281, Sec. 14, 102 Stat.
75.
36:4112. Nov. 14, 1988, Pub. L.
100–655, title I, Sec. 113,
102 Stat. 3852.
36:4206. Apr. 17, 1916, ch. 77, Sec.
6, 39 Stat. 52.
36:4318. July 14, 1964, Pub. L.
88–372, Sec. 18, 78 Stat.
318.
36:4408. June 6, 1900, ch. 806, Sec.

8, 31 Stat. 663.

36:4517. July 14, 1964, Pub. L.

88–376, Sec. 17, 78 Stat.

324.

36:4617. Aug. 19, 1964, Pub. L.

88–449, Sec. 17, 78 Stat.

499.

36:4706. May 31, 1920, ch. 216, Sec.

6, 41 Stat. 694.

36:4812. Nov. 5, 1990, Pub. L.

101–510, title XVI, Sec.

1613, 104 Stat. 1738.

36:4910. Jan. 30, 1913, ch. 21, Sec.

10, 37 Stat. 655.

36:5013. Oct. 23, 1992, Pub. L.

102–484, title XVIII, Sec.

1814, 106 Stat. 2583; May

31, 1993, Pub. L. 103–35,

title II, Sec. 202(a)(13),

107 Stat. 101.

36:5113. Oct. 23, 1992, Pub. L.

102–484, title XVIII, Sec.

1834, 106 Stat. 2586; May

31, 1993, Pub. L. 103–35,

title II, Sec. 202(a)(13),

107 Stat. 101.

36:5311. June 30, 1906, ch. 3929,

Sec. 11, 34 Stat. 808.

36:5402. Mar. 3, 1901, ch. 876, Sec.

2, 31 Stat. 1454; June 29,

1938, ch. 796, 52 Stat. 1226.

36:5612. Sept. 23, 1996, Pub. L.

104–201, title XVIII, Sec.

1813, 110 Stat. 2762.

In subsection (a), the source provisions are restated as a
general provision to avoid the need to repeat identical provisions.

The words "but no contract or individual right made or acquired
shall be divested or impaired" in 36:104 and "but no contract or
individual right made or acquired shall thereby be divested or
impaired" in 36:5311 are omitted as unnecessary and for consistency
in the revised title.

Subsection (b) is added because the chapters referred to in
subsection (b) restate laws which Congress did not expressly
reserve the right to amend or repeal.

–End–

–CITE–

36 USC Part B – Organizations 01/06/03

–EXPCITE–

TITLE 36 – PATRIOTIC AND NATIONAL OBSERVANCES, CEREMONIES, AND
ORGANIZATIONS

Subtitle II – Patriotic and National Organizations

Part B – Organizations

–HEAD–

PART B – ORGANIZATIONS

–SECREf–

PART REFERRED TO IN OTHER SECTIONS

This part is referred to in section 10101 of this title; title 16 sections 583j–5, 3706; title 20 section 5509; title 25 section 458bbb.

–End–