

**UNITED STATES CODE  
TITLE 31. MONEY AND FINANCE  
SUBTITLE III--FINANCIAL MANAGEMENT  
CHAPTER 37--CLAIMS  
SUBCHAPTER II--CLAIMS OF THE UNITED STATES GOVERNMENT**

*Section 3713. Priority of Government Claims.*

(a) (1) A claim of the United States Government shall be paid first when--

(A) a person indebted to the Government is insolvent and--

(i) the debtor without enough property to pay all debts makes a voluntary assignment of property;

(ii) property of the debtor, if absent, is attached; or

(iii) an act of bankruptcy is committed; or

(B) the estate of a deceased debtor, in the custody of the executor or administrator, is not enough to pay all debts of the debtor.

(a) (2) This subsection does not apply to a case under title 11.

(b) A representative of a person or an estate (except a trustee acting under title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government.

End.