

acted [enacted as Pub. L. 100-223], effective on December 31, 1987, sections 4091(b)(5)(B) and 9502(b)(3) of such Code [this title] (as added by this section) are each amended by striking out ‘January 1, 1988’ and inserting in lieu thereof ‘January 1, 1991.’”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99-499, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(42) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 735(c)(15) of Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

EFFECTIVE DATE; SAVINGS PROVISION

Pub. L. 97-248, title II, §281(d), Sept. 3, 1982, 96 Stat. 566, provided that:

“(1) **IN GENERAL.**—The amendments made by this section [enacting this section, amending section 9501 of this title, and repealing section 1742 of former Title 49, Transportation, and provisions which had amended a note set out under section 120 of Title 23, Highways] shall take effect on September 1, 1982.

“(2) **SAVINGS PROVISIONS.**—The Airport and Airway Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the Airport and Airway Trust Fund established by section 208 of the Airport and Airway Revenue Act of 1970 [section 208 of Pub. L. 91-258, May 21, 1970, 84 Stat. 250, enacted section 1742 of former Title 49 and amended provisions set out as a note under section 120 of Title 23]. Any reference in any law to the Airport and Airway Trust Fund established by such section 208 shall be deemed to include a reference to the Airport and Airway Trust Fund established by the amendments made by this section.”

§ 9503. Highway Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the ‘Highway Trust Fund’, consisting of such amounts as may be appropriated or credited to the Highway Trust Fund as provided in this section or section 9602(b).

(b) Transfer to Highway Trust Fund of amounts equivalent to certain taxes and penalties

(1) Certain taxes

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes received in the Treasury before October 1, 2016, under the following provisions—

(A) section 4041 (relating to taxes on diesel fuels and special motor fuels),

(B) section 4051 (relating to retail tax on heavy trucks and trailers),

(C) section 4071 (relating to tax on tires),

(D) section 4081 (relating to tax on gasoline, diesel fuel, and kerosene), and

(E) section 4481 (relating to tax on use of certain vehicles).

For purposes of this paragraph, taxes received under sections 4041 and 4081 shall be deter-

mined without reduction for credits under section 6426.

(2) Liabilities incurred before October 1, 2016

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes which are received in the Treasury after September 30, 2016, and before July 1, 2017, and which are attributable to liability for tax incurred before October 1, 2016, under the provisions described in paragraph (1).

[(3) Repealed. Pub. L. 109-59, title XI, §11161(c)(2)(C), Aug. 10, 2005, 119 Stat. 1972]

(4) Certain taxes not transferred to Highway Trust Fund

For purposes of paragraphs (1) and (2), there shall not be taken into account the taxes imposed by—

(A) section 4041(d),

(B) section 4081 to the extent attributable to the rate specified in section 4081(a)(2)(B),

(C) section 4041 or 4081 to the extent attributable to fuel used in a train, or

(D) in the case of gasoline and special motor fuels used as described in paragraph (3)(D) or (4)(B) of subsection (c), section 4041 or 4081 with respect to so much of the rate of tax as exceeds—

(i) 11.5 cents per gallon with respect to taxes imposed before October 1, 2001,

(ii) 13 cents per gallon with respect to taxes imposed after September 30, 2001, and before October 1, 2003, and

(iii) 13.5 cents per gallon with respect to taxes imposed after September 30, 2003, and before October 1, 2005.

(5) Certain penalties

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the penalties paid under sections 6715, 6715A, 6717, 6718, 6719, 6720A, 6725, 7232, and 7272 (but only with regard to penalties under such section related to failure to register under section 4101).

(6) Limitation on transfers to Highway Trust Fund

(A) In general

Except as provided in subparagraph (B), no amount may be appropriated to the Highway Trust Fund on and after the date of any expenditure from the Highway Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

(i) any provision of law which is not contained or referenced in this title or in a revenue Act, and

(ii) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this paragraph.

(B) Exception for prior obligations

Subparagraph (A) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before October 1, 2014, in accordance with the provisions of this section.

(c) Expenditures from Highway Trust Fund**(1) Federal-aid highway program**

Except as provided in subsection (e), amounts in the Highway Trust Fund shall be available, as provided by appropriation Acts, for making expenditures before October 1, 2014, to meet those obligations of the United States heretofore or hereafter incurred which are authorized to be paid out of the Highway Trust Fund under the MAP-21 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act).

(2) Floor stocks refunds

The Secretary shall pay from time to time from the Highway Trust Fund into the general fund of the Treasury amounts equivalent to the floor stocks refunds made before July 1, 2017, under section 6412(a). The amounts payable from the Highway Trust Fund under the preceding sentence shall be determined by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund.

(3) Transfers from the Trust Fund for motorboat fuel taxes**(A) Transfer to Land and Water Conservation Fund****(i) In general**

The Secretary shall pay from time to time from the Highway Trust Fund into the land and water conservation fund provided for in title I of the Land and Water Conservation Fund Act of 1965 amounts (as determined by the Secretary) equivalent to the motorboat fuel taxes received on or after October 1, 2005, and before October 1, 2016.

(ii) Limitation

The aggregate amount transferred under this subparagraph during any fiscal year shall not exceed \$1,000,000.

(B) Excess funds transferred to Sport Fish Restoration and Boating Trust Fund

Any amounts in the Highway Trust Fund—

- (i) which are attributable to motorboat fuel taxes, and
- (ii) which are not transferred from the Highway Trust Fund under subparagraph (A),

shall be transferred by the Secretary from the Highway Trust Fund into the Sport Fish Restoration and Boating Trust Fund.

(C) Motorboat fuel taxes

For purposes of this paragraph, the term “motorboat fuel taxes” means the taxes under section 4041(a)(2) with respect to special motor fuels used as fuel in motorboats and under section 4081 with respect to gasoline used as fuel in motorboats, but only to the extent such taxes are deposited into the Highway Trust Fund.

(D) Determination

The amount of payments made under this paragraph after October 1, 1986 shall be de-

termined by the Secretary in accordance with the methodology described in the Treasury Department’s Report to Congress of June 1986 entitled “Gasoline Excise Tax Revenues Attributable to Fuel Used in Recreational Motorboats.”

(4) Transfers from the Trust Fund for small-engine fuel taxes**(A) In general**

The Secretary shall pay from time to time from the Highway Trust Fund into the Sport Fish Restoration and Boating Trust Fund amounts (as determined by him) equivalent to the small-engine fuel taxes received on or after December 1, 1990, and before October 1, 2016.

(B) Small-engine fuel taxes

For purposes of this paragraph, the term “small-engine fuel taxes” means the taxes under section 4081 with respect to gasoline used as a fuel in the nonbusiness use of small-engine outdoor power equipment, but only to the extent such taxes are deposited into the Highway Trust Fund.

(5) Transfers from the Trust Fund for certain aviation fuel taxes

The Secretary shall pay at least monthly from the Highway Trust Fund into the Airport and Airway Trust Fund amounts (as determined by the Secretary) equivalent to the taxes received on or after October 1, 2005, and before October 1, 2011, under section 4081 with respect to so much of the rate of tax as does not exceed—

(A) 4.3 cents per gallon of kerosene subject to section 6427(l)(4)(A) with respect to which a payment has been made by the Secretary under section 6427(l), and

(B) 21.8 cents per gallon of kerosene subject to section 6427(l)(4)(B) with respect to which a payment has been made by the Secretary under section 6427(l).

Transfers under the preceding sentence shall be made on the basis of estimates by the Secretary, and proper adjustments shall be made in the amounts subsequently transferred to the extent prior estimates were in excess of or less than the amounts required to be transferred. Any amount allowed as a credit under section 34 by reason of paragraph (4) of section 6427(l) shall be treated for purposes of subparagraphs (A) and (B) as a payment made by the Secretary under such paragraph.

(d) Adjustments of apportionments**(1) Estimates of unfunded highway authorizations and net highway receipts**

The Secretary of the Treasury, not less frequently than once in each calendar quarter, after consultation with the Secretary of Transportation, shall estimate—

(A) the amount which would (but for this subsection) be the unfunded highway authorizations at the close of the next fiscal year, and

(B) the net highway receipts for the 48-month period beginning at the close of such fiscal year.

(2) Procedure where there is excess unfunded highway authorizations

If the Secretary of the Treasury determines for any fiscal year that the amount described in paragraph (1)(A) exceeds the amount described in paragraph (1)(B)—

(A) he shall so advise the Secretary of Transportation, and

(B) he shall further advise the Secretary of Transportation as to the amount of such excess.

(3) Adjustment of apportionments where unfunded authorizations exceed 4 years' receipts**(A) Determination of percentage**

If, before any apportionment to the States is made, in the most recent estimate made by the Secretary of the Treasury there is an excess referred to in paragraph (2)(B), the Secretary of Transportation shall determine the percentage which—

(i) the excess referred to in paragraph (2)(B), is of

(ii) the amount authorized to be appropriated from the Trust Fund for the fiscal year for apportionment to the States.

If, but for this sentence, the most recent estimate would be one which was made on a date which will be more than 3 months before the date of the apportionment, the Secretary of the Treasury shall make a new estimate under paragraph (1) for the appropriate fiscal year.

(B) Adjustment of apportionments

If the Secretary of Transportation determines a percentage under subparagraph (A) for purposes of any apportionment, notwithstanding any other provision of law, the Secretary of Transportation shall apportion to the States (in lieu of the amount which, but for the provisions of this subsection, would be so apportioned) the amount obtained by reducing the amount authorized to be so apportioned by such percentage.

(4) Apportionment of amounts previously withheld from apportionment

If, after funds have been withheld from apportionment under paragraph (3)(B), the Secretary of the Treasury determines that the amount described in paragraph (1)(A) does not exceed the amount described in paragraph (1)(B) or that the excess described in paragraph (1)(B) is less than the amount previously determined, he shall so advise the Secretary of Transportation. The Secretary of Transportation shall apportion to the States such portion of the funds so withheld from apportionment as the Secretary of the Treasury has advised him may be so apportioned without causing the amount described in paragraph (1)(A) to exceed the amount described in paragraph (1)(B). Any funds apportioned pursuant to the preceding sentence shall remain available for the period for which they would be available if such apportionment took effect with the fiscal year in which they are apportioned pursuant to the preceding sentence.

(5) Definitions

For purposes of this subsection—

(A) Unfunded highway authorizations

The term “unfunded highway authorizations” means, at any time, the excess (if any) of—

(i) the total potential unpaid commitments at such time as a result of the apportionment to the States of the amounts authorized to be appropriated from the Highway Trust Fund, over

(ii) the amount available in the Highway Trust Fund at such time to defray such commitments (after all other unpaid commitments at such time which are payable from the Highway Trust Fund have been defrayed).

(B) Net highway receipts

The term “net highway receipts” means, with respect to any period, the excess of—

(i) the receipts (including interest) of the Highway Trust Fund during such period, over

(ii) the amounts to be transferred during such period from such Fund under subsection (c) (other than paragraph (1) thereof).

(6) Measurement of net highway receipts

For purposes of making any estimate under paragraph (1) of net highway receipts for periods ending after the date specified in subsection (b)(1), the Secretary shall treat—

(A) each expiring provision of subsection (b) which is related to appropriations or transfers to the Highway Trust Fund to have been extended through the end of the 48-month period referred to in paragraph (1)(B), and

(B) with respect to each tax imposed under the sections referred to in subsection (b)(1), the rate of such tax during the 48-month period referred to in paragraph (1)(B) to be the same as the rate of such tax as in effect on the date of such estimate.

(7) Reports

Any estimate under paragraph (1) and any determination under paragraph (2) shall be reported by the Secretary of the Treasury to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, the Committees on the Budget of both Houses, the Committee on Public Works and Transportation of the House of Representatives, and the Committee on Environment and Public Works of the Senate.

(e) Establishment of Mass Transit Account**(1) Creation of account**

There is established in the Highway Trust Fund a separate account to be known as the “Mass Transit Account” consisting of such amounts as may be transferred or credited to the Mass Transit Account as provided in this section or section 9602(b).

(2) Transfers to Mass Transit Account

The Secretary of the Treasury shall transfer to the Mass Transit Account the mass transit portion of the amounts appropriated to the Highway Trust Fund under subsection (b) which are attributable to taxes under sections

4041 and 4081 imposed after March 31, 1983. For purposes of the preceding sentence, the term “mass transit portion” means, for any fuel with respect to which tax was imposed under section 4041 or 4081 and otherwise deposited into the Highway Trust Fund, the amount determined at the rate of—

(A) except as otherwise provided in this sentence, 2.86 cents per gallon,

(B) 1.43 cents per gallon in the case of any partially exempt methanol or ethanol fuel (as defined in section 4041(m)) none of the alcohol in which consists of ethanol,

(C) 1.86 cents per gallon in the case of liquefied natural gas,

(D) 2.13 cents per gallon in the case of liquefied petroleum gas, and

(E) 9.71 cents per MCF (determined at standard temperature and pressure) in the case of compressed natural gas.

(3) Expenditures from Account

Amounts in the Mass Transit Account shall be available, as provided by appropriation Acts, for making capital or capital related expenditures (including capital expenditures for new projects) before October 1, 2014, in accordance with the MAP-21 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act).

(4) Limitation

Rules similar to the rules of subsection (d) shall apply to the Mass Transit Account.

(5) Portion of certain transfers to be made from account

(A) In general

Transfers under paragraphs (2) and (3) of subsection (c) shall be borne by the Highway Account and the Mass Transit Account in proportion to the respective revenues transferred under this section to the Highway Account (after the application of paragraph (2)) and the Mass Transit Account.

(B) Highway Account

For purposes of subparagraph (A), the term “Highway Account” means the portion of the Highway Trust Fund which is not the Mass Transit Account.

(f) Determination of Trust Fund balances after September 30, 1998

(1) In general

For purposes of determining the balances of the Highway Trust Fund and the Mass Transit Account after September 30, 1998, the opening balance of the Highway Trust Fund (other than the Mass Transit Account) on October 1, 1998, shall be \$8,000,000,000. The Secretary shall cancel obligations held by the Highway Trust Fund to reflect the reduction in the balance under this paragraph.

(2) Restoration of foregone interest

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

(A) \$14,700,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

(B) \$4,800,000,000 to the Mass Transit Account in the Highway Trust Fund.

(3) Increase in fund balance

There is hereby transferred to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund amounts appropriated from the Leaking Underground Storage Tank Trust Fund under section 9508(c)(2).

(4) Additional appropriations to trust fund

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated to—

(A) the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund—

(i) for fiscal year 2013, \$6,200,000,000, and
(ii) for fiscal year 2014, \$10,400,000,000, and

(B) the Mass Transit Account in the Highway Trust Fund, for fiscal year 2014, \$2,200,000,000.

(5) Treatment of amounts

Any amount appropriated or transferred under this subsection to the Highway Trust Fund shall remain available without fiscal year limitation.

(Added Pub. L. 97-424, title V, §531(a), Jan. 6, 1983, 96 Stat. 2187; amended Pub. L. 98-369, div. A, title IV, §474(r)(43), title IX, §911(d)(1), title X, §1016(b), July 18, 1984, 98 Stat. 847, 1006, 1020; Pub. L. 99-499, title V, §521(b)(1), Oct. 17, 1986, 100 Stat. 1777; Pub. L. 99-640, §7(a), Nov. 10, 1986, 100 Stat. 3547; Pub. L. 100-17, title V, §§503(a), (b), 504, Apr. 2, 1987, 101 Stat. 257, 258; Pub. L. 100-203, title X, §10502(d)(13)-(15), Dec. 22, 1987, 101 Stat. 1330-444, 1330-445; Pub. L. 100-448, §6(a)(1), (3), Sept. 28, 1988, 102 Stat. 1839; Pub. L. 101-239, title VII, §7822(b)(6), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 101-508, title XI, §11211(a)(5)(D)-(F), (b)(6)(H), (g)(1), (h)(1), (i)(1), Nov. 5, 1990, 104 Stat. 1388-424, 1388-426, 1388-427; Pub. L. 102-240, title VIII, §§8002(d)(1), (2)(A), (e), (f), 8003(b), Dec. 18, 1991, 105 Stat. 2204, 2205; Pub. L. 103-66, title XIII, §§13242(d)(34)-(41), 13244(a), Aug. 10, 1993, 107 Stat. 527, 529; Pub. L. 103-429, §4, Oct. 31, 1994, 108 Stat. 4378; Pub. L. 105-34, title IX, §901(a)-(d), title X, §1032(e)(13), (14), title XVI, §1601(f)(2), Aug. 5, 1997, 111 Stat. 871, 872, 935, 1090; Pub. L. 105-102, §1, Nov. 20, 1997, 111 Stat. 2204; Pub. L. 105-130, §9(a), Dec. 1, 1997, 111 Stat. 2560; Pub. L. 105-178, title IX, §§9002(c)(1), (2)(A), (3)-(e)(1), (f), 9004(a)(1), (b)(1), (c), (d), 9005(a), 9011(b)(1), (2), June 9, 1998, 112 Stat. 500, 501, 503, 504, 508; Pub. L. 105-206, title IX, §9015(a), July 22, 1998, 112 Stat. 867; Pub. L. 105-225, §7(a), Aug. 12, 1998, 112 Stat. 1511; Pub. L. 105-277, div. A, title IV, §4006(b)(1), Oct. 21, 1998, 112 Stat. 2681-912; Pub. L. 105-354, §2(c)(2), Nov. 3, 1998, 112 Stat. 3244; Pub. L. 106-554, §1(a)(7) [title III, §318(e)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-645; Pub. L. 108-88, §12(a), Sept. 30, 2003, 117 Stat. 1128; Pub. L. 108-202, §12(a), Feb. 29, 2004, 118 Stat. 491; Pub. L. 108-224, §10(a), Apr. 30, 2004, 118 Stat. 638; Pub. L. 108-263, §10(a), June 30, 2004, 118 Stat. 710; Pub. L. 108-280, §10(a)(1)-(3), July 30, 2004, 118 Stat. 887; Pub. L. 108-310, §13(a)(1)-(3), (c), Sept. 30, 2004, 118 Stat. 1163, 1164; Pub. L. 108-357, title III, §301(c)(11)-(13), title VIII, §868(a), (b), Oct. 22, 2004, 118 Stat. 1462, 1463, 1622; Pub. L. 109-14,

§9(a), May 31, 2005, 119 Stat. 335; Pub. L. 109-20, §9(a), July 1, 2005, 119 Stat. 357; Pub. L. 109-35, §9(a), July 20, 2005, 119 Stat. 390; Pub. L. 109-37, §9(a), July 22, 2005, 119 Stat. 405; Pub. L. 109-40, §9(a), July 28, 2005, 119 Stat. 421; Pub. L. 109-42, §7(a), (d)(1), July 30, 2005, 119 Stat. 436, 438; Pub. L. 109-59, title XI, §§11101(c)(1), (2)(A), (d)(1), 11102(a), (b), 11115(a), 11161(c)(1), (2)(C), 11167(b), Aug. 10, 2005, 119 Stat. 1944, 1945, 1949, 1972, 1977; Pub. L. 109-432, div. A, title IV, §420(b)(6), Dec. 20, 2006, 120 Stat. 2969; Pub. L. 110-172, §11(a)(44), Dec. 29, 2007, 121 Stat. 2488; Pub. L. 110-244, title I, §121(c), June 6, 2008, 122 Stat. 1608; Pub. L. 110-318, §1(a), (b), Sept. 15, 2008, 122 Stat. 3532; Pub. L. 111-46, §1, Aug. 7, 2009, 123 Stat. 1970; Pub. L. 111-68, div. B, §159(a)(2), (b)(2), Oct. 1, 2009, 123 Stat. 2052; Pub. L. 111-88, div. B, §103, Oct. 30, 2009, 123 Stat. 2972; Pub. L. 111-147, title IV, §§441(a), (b), 442(a), (b), 443(a), 444(a), (b)(2)-(4), 445(a), Mar. 18, 2010, 124 Stat. 93, 94; Pub. L. 111-322, title II, §2401(a), Dec. 22, 2010, 124 Stat. 3531; Pub. L. 112-5, title IV, §401(a), Mar. 4, 2011, 125 Stat. 22; Pub. L. 112-30, title I, §§141(a), 142(e)(1), (2)(A), Sept. 16, 2011, 125 Stat. 355, 356; Pub. L. 112-102, title IV, §§401(a), 402(e)(1), (2)(A), Mar. 30, 2012, 126 Stat. 281, 282; Pub. L. 112-140, title IV, §§401(a), 402(d)(1), (2)(A), June 29, 2012, 126 Stat. 402, 403; Pub. L. 112-141, div. D, title I, §§40101(a), 40102(e)(1), (2)(A), title II, §§40201(b), 40251, July 6, 2012, 126 Stat. 844-846, 864.)

REFERENCES IN TEXT

The MAP-21, referred to in subsections (c)(1) and (e)(3), is Pub. L. 112-141, July 6, 2012, 126 Stat. 405, also known as the Moving Ahead for Progress in the 21st Century Act. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The provisions of law referred to in this paragraph before the date of the enactment of such Act, referred to in subsec. (c)(1), means the provisions of law referred to in subsec. (c)(1) before the date of enactment of the MAP-21 (Pub. L. 112-141), also known as the Moving Ahead for Progress in the 21st Century Act, which was approved July 6, 2012. Those provisions are section 209 of the Highway Revenue Act of 1956, titles I and II of the Surface Transportation Assistance Act of 1982, the Surface Transportation and Uniform Relocation Assistance Act of 1987, the Intermodal Surface Transportation Efficiency Act of 1991, the Transportation Equity Act for the 21st Century, the Surface Transportation Extension Act of 2003, the Surface Transportation Extension Act of 2004, the Surface Transportation Extension Act of 2004, Part II, the Surface Transportation Extension Act of 2004, Part III, the Surface Transportation Extension Act of 2004, Part IV, the Surface Transportation Extension Act of 2004, Part V, the Surface Transportation Extension Act of 2005, the Surface Transportation Extension Act of 2005, Part II, the Surface Transportation Extension Act of 2005, Part III, the Surface Transportation Extension Act of 2005, Part IV, the Surface Transportation Extension Act of 2005, Part V, the Surface Transportation Extension Act of 2005, Part VI, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, the SAFETEA-LU Technical Corrections Act of 2008, the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law, the Surface Transportation Extension Act of 2010, the Surface Transportation Extension Act of 2010, Part II, the Surface Transportation Extension Act of 2011, the Surface Transportation Extension Act of 2011, Part II, the Surface Transportation Extension Act of 2012, and the Temporary Surface Transportation Extension Act of 2012. See notes below.

The provisions of law referred to in this paragraph before the date of the enactment of such Act, referred

to in subsec. (e)(3), means the provisions of law referred to in subsec. (e)(3) before the date of enactment of the MAP-21 (Pub. L. 112-141), also known as the Moving Ahead for Progress in the 21st Century Act, which was approved July 6, 2012. Those provisions are section 5338(a)(1) and (b)(1) of title 49, the Intermodal Surface Transportation Efficiency Act of 1991, the Transportation Equity Act for the 21st Century, the Surface Transportation Extension Act of 2003, the Surface Transportation Extension Act of 2004, the Surface Transportation Extension Act of 2004, Part II, the Surface Transportation Extension Act of 2004, Part III, the Surface Transportation Extension Act of 2004, Part IV, the Surface Transportation Extension Act of 2004, Part V, the Surface Transportation Extension Act of 2005, the Surface Transportation Extension Act of 2005, Part II, the Surface Transportation Extension Act of 2005, Part III, the Surface Transportation Extension Act of 2005, Part IV, the Surface Transportation Extension Act of 2005, Part V, the Surface Transportation Extension Act of 2005, Part VI, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, the SAFETEA-LU Technical Corrections Act of 2008, the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law, the Surface Transportation Extension Act of 2010, the Surface Transportation Extension Act of 2010, Part II, the Surface Transportation Extension Act of 2011, the Surface Transportation Extension Act of 2011, Part II, the Surface Transportation Extension Act of 2012, and the Temporary Surface Transportation Extension Act of 2012. See notes below.

Section 209 of the Highway Revenue Act of 1956, referred to in former subsec. (c)(1), is section 209 of act June 29, 1956, ch. 462, title II, 70 Stat. 397, which was set out as a note under section 120 of Title 23, Highways. Section 209 was repealed, except for subsection (b) thereof, by Pub. L. 97-424, title V, §531(b), Jan. 6, 1983, 96 Stat. 2191.

The Surface Transportation Assistance Act of 1982, referred to in former subsec. (c)(1), is Pub. L. 97-424, Jan. 6, 1983, 96 Stat. 2097. Titles I and II of that Act are known as the Highway Improvement Act of 1982 and the Highway Safety Act of 1982, respectively. For complete classification of these Acts to the Code, see Short Title of 1983 Amendment notes set out under sections 101 and 401, respectively, of Title 23, Highways, and Tables.

The Surface Transportation and Uniform Relocation Assistance Act of 1987, referred to in former subsec. (c)(1), is Pub. L. 100-17, Apr. 2, 1987, 101 Stat. 132. For complete classification of this Act to the Code, see Short Title of 1987 Amendment note set out under section 101 of Title 23 and Tables.

The Intermodal Surface Transportation Efficiency Act of 1991, referred to in former subsections (c)(1) and (e)(3), is Pub. L. 102-240, Dec. 18, 1991, 105 Stat. 1914. For complete classification of this Act to the Code, see Short Title of 1991 Amendment note set out under section 101 of Title 49, Transportation, and Tables.

The Transportation Equity Act for the 21st Century, referred to in former subsections (c)(1) and (e)(3), is Pub. L. 105-178, June 9, 1998, 112 Stat. 107. For complete classification of this Act to the Code, see section 1(a) of Pub. L. 105-178, set out as a Short Title of 1998 Amendment note under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2003, referred to in former subsections (c)(1) and (e)(3), is Pub. L. 108-88, Sept. 30, 2003, 117 Stat. 1110. For complete classification of this Act to the Code, see Short Title of 2003 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, referred to in former subsections (c)(1) and (e)(3), is Pub. L. 108-202, Feb. 29, 2004, 118 Stat. 478. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part II, referred to in former subsections (c)(1) and (e)(3),

is Pub. L. 108-224, Apr. 30, 2004, 118 Stat. 627. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part III, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-263, June 30, 2004, 118 Stat. 698. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part IV, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-280, July 30, 2004, 118 Stat. 876. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part V, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-310, Sept. 30, 2004, 118 Stat. 1144. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-14, May 31, 2005, 119 Stat. 324. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part II, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-20, July 1, 2005, 119 Stat. 346. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part III, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-35, July 20, 2005, 119 Stat. 379. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part IV, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-37, July 22, 2005, 119 Stat. 394. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part V, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-40, July 28, 2005, 119 Stat. 410. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part VI, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-42, July 30, 2005, 119 Stat. 435. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-59, Aug. 10, 2005, 119 Stat. 1144, also known as the SAFETEA-LU. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The SAFETEA-LU Technical Corrections Act of 2008, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 110-244, June 6, 2008, 122 Stat. 1572. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law and such Resolution, referred to in former subsecs. (c)(1) and (e)(3), is div. B of Pub. L. 111-68, Oct. 1, 2009, 123 Stat. 2043. For complete classification of this Act to the Code, see Tables.

The Surface Transportation Extension Act of 2010, referred to in former subsecs. (c)(1) and (e)(3), is title IV of Pub. L. 111-147, Mar. 18, 2010, 124 Stat. 78. For complete classification of this Act to the Code, see Short

Title of 2010 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2010, Part II, referred to in former subsecs. (c)(1) and (e)(3), is title II of Pub. L. 111-322, Dec. 22, 2010, 124 Stat. 3522. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2011, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 112-5, Mar. 4, 2011, 125 Stat. 2214. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2011, Part II, referred to in former subsecs. (c)(1) and (e)(3), is title I of Pub. L. 112-30, Sept. 16, 2011, 125 Stat. 343. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2012, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 112-102, Mar. 30, 2012, 126 Stat. 271. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Temporary Surface Transportation Extension Act of 2012, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 112-140, June 29, 2012, 126 Stat. 391. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Land and Water Conservation Fund Act of 1965, referred to in subsec. (c)(3)(A)(i), is Pub. L. 88-578, Sept. 3, 1964, 78 Stat. 897. Title I of that Act is classified generally to part B (§ 4607-4 et seq.) of subchapter LXIX of chapter 1 of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 4607-4 of Title 16 and Tables.

AMENDMENTS

2012—Subsec. (b)(1). Pub. L. 112-141, § 40102(e)(1)(A)(i), substituted “October 1, 2016” for “July 1, 2012” in introductory provisions.

Pub. L. 112-140, §§ 1(c), 402(d)(1)(A)(i), temporarily substituted “July 7, 2012” for “July 1, 2012” in introductory provisions. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, § 402(e)(1)(A)(i), substituted “July 1, 2012” for “April 1, 2012” in introductory provisions.

Subsec. (b)(2). Pub. L. 112-141, § 40102(e)(1)(A), in heading, substituted “October 1, 2016” for “July 1, 2012” and, in text, substituted “September 30, 2016” for “June 30, 2012”, “July 1, 2017” for “April 1, 2013”, and “October 1, 2016” for “July 1, 2012”.

Pub. L. 112-140, §§ 1(c), 402(d)(1)(A), in heading, temporarily substituted “July 7, 2012” for “July 1, 2012” and, in text, temporarily substituted “July 6, 2012” for “June 30, 2012”, “April 7, 2013” for “April 1, 2013”, and “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, § 402(e)(1)(A), in heading, substituted “July 1, 2012” for “April 1, 2012” and, in text, substituted “June 30, 2012” for “March 31, 2012”, “April 1, 2013” for “January 1, 2013”, and “July 1, 2012” for “April 1, 2012”.

Subsec. (b)(6)(B). Pub. L. 112-141, § 40101(a)(1), substituted “October 1, 2014” for “July 1, 2012”.

Pub. L. 112-140, §§ 1(c), 401(a)(1), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, § 401(a)(1), substituted “July 1, 2012” for “April 1, 2012”.

Subsec. (c)(1). Pub. L. 112-141, § 40101(a), substituted “October 1, 2014” for “July 1, 2012” and “MAP-21” for “Surface Transportation Extension Act of 2012”.

Pub. L. 112-140, §§ 1(c), 401(a), temporarily substituted “July 7, 2012” for “July 1, 2012” and “Temporary Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2012”. See Effective

tive and Termination Dates of 2012 Amendment note below.

Pub. L. 112–102, § 401(a), substituted “July 1, 2012” for “April 1, 2012” and “Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2011, Part II”.

Subsec. (c)(2). Pub. L. 112–141, § 40102(e)(1)(B), substituted “July 1, 2017” for “April 1, 2013”.

Pub. L. 112–140, §§ 1(c), 402(d)(1)(B), temporarily substituted “April 7, 2013” for “April 1, 2013”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112–102, § 402(e)(1)(B), substituted “April 1, 2013” for “January 1, 2013”.

Subsec. (c)(3)(A)(i), (4)(A). Pub. L. 112–141, § 40102(e)(2)(A), substituted “October 1, 2016” for “July 1, 2012”.

Pub. L. 112–140, §§ 1(c), 402(d)(2)(A), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112–102, § 402(e)(2)(A), substituted “July 1, 2012” for “April 1, 2012”.

Subsec. (e)(3). Pub. L. 112–141, § 40101(a), substituted “October 1, 2014” for “July 1, 2012” and “MAP-21” for “Surface Transportation Extension Act of 2012”.

Pub. L. 112–140, §§ 1(c), 401(a), temporarily substituted “July 7, 2012” for “July 1, 2012” and “Temporary Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112–102, § 401(a), substituted “July 1, 2012” for “April 1, 2012” and “Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2011, Part II”.

Subsec. (f)(3). Pub. L. 112–141, § 40201(b)(1), added par. (3).

Subsec. (f)(4). Pub. L. 112–141, § 40251, added par. (4). Former par. (4) redesignated (5).

Pub. L. 112–141, § 40201(b)(2), struck out “appropriated” before “amounts” in heading and inserted “or transferred” after “appropriated” in text.

Subsec. (f)(5). Pub. L. 112–141, § 40251, redesignated par. (4) as (5).

2011—Subsec. (b)(1). Pub. L. 112–30, § 142(e)(1)(A)(i), substituted “April 1, 2012” for “October 1, 2011” in introductory provisions.

Subsec. (b)(2). Pub. L. 112–30, § 142(e)(1)(A), in heading, substituted “April 1, 2012” for “October 1, 2011” and, in text, substituted “March 31, 2012” for “September 30, 2011”, “January 1, 2013” for “July 1, 2012”, and “April 1, 2012” for “October 1, 2011”.

Subsec. (b)(6)(B). Pub. L. 112–30, § 141(a)(1), substituted “April 1, 2012” for “October 1, 2011”.

Pub. L. 112–5, § 401(a)(1), substituted “October 1, 2011” for “March 5, 2011”.

Subsec. (c)(1). Pub. L. 112–30, § 141(a), substituted “April 1, 2012” for “October 1, 2011” and “Surface Transportation Extension Act of 2011, Part II” for “Surface Transportation Extension Act of 2011”.

Pub. L. 112–5, § 401(a)(1), (2), substituted “October 1, 2011” for “March 5, 2011” and “the Surface Transportation Extension Act of 2011” for “the Surface Transportation Extension Act of 2010, Part II”.

Subsec. (c)(2). Pub. L. 112–30, § 142(e)(1)(B), substituted “January 1, 2013” for “July 1, 2012”.

Subsec. (c)(3)(A)(i), (4)(A). Pub. L. 112–30, § 142(e)(2)(A), substituted “April 1, 2012” for “October 1, 2011”.

Subsec. (e)(3). Pub. L. 112–30, § 141(a), substituted “April 1, 2012” for “October 1, 2011” and “Surface Transportation Extension Act of 2011, Part II” for “Surface Transportation Extension Act of 2011”.

Pub. L. 112–5, § 401(a)(2), (3), substituted “October 1, 2011” for “March 5, 2011” and “the Surface Transportation Extension Act of 2011” for “the Surface Transportation Extension Act of 2010, Part II”.

2010—Subsec. (b)(4)(D). Pub. L. 111–147, § 444(b)(2), substituted “paragraph (3)(D) or (4)(B)” for “paragraph (4)(D) or (5)(B)” in introductory provisions.

Subsec. (b)(6)(B). Pub. L. 111–322, § 2401(a)(1), substituted “March 5, 2011” for “December 31, 2010 (Janu-

ary 1, 2011, in the case of expenditures for administrative expenses)”.

Pub. L. 111–147, § 445(a)(3), substituted “December 31, 2010 (January 1, 2011)” for “September 30, 2009 (October 1, 2009)”.

Subsec. (c)(1). Pub. L. 111–322, § 2401(a)(2), substituted “the Surface Transportation Extension Act of 2010, Part II” for “the Surface Transportation Extension Act of 2010”.

Pub. L. 111–322, § 2401(a)(1), substituted “March 5, 2011” for “December 31, 2010 (January 1, 2011, in the case of expenditures for administrative expenses)”.

Pub. L. 111–147, § 445(a)(1), substituted “December 31, 2010 (January 1, 2011)” for “September 30, 2009 (October 1, 2009)” and “under the Surface Transportation Extension Act of 2010 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act).” for “under the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of the last amendment to such Resolution).”

Subsec. (c)(2). Pub. L. 111–147, § 444(b)(3), inserted at end “The amounts payable from the Highway Trust Fund under the preceding sentence shall be determined by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund.”

Pub. L. 111–147, § 444(a), redesignated par. (3) as (2) and struck out former par. (2) which related to transfers from the Highway Trust Fund for certain repayments and credits.

Subsec. (c)(3) to (6). Pub. L. 111–147, § 444(a), redesignated pars. (4) to (6) as (3) to (5), respectively. Former par. (3) redesignated (2).

Subsec. (e)(1). Pub. L. 111–147, § 442(b), substituted “this section” for “this subsection”.

Subsec. (e)(3). Pub. L. 111–322, § 2401(a)(3), substituted “March 5, 2011” for “January 1, 2011”.

Pub. L. 111–322, § 2401(a)(2), substituted “the Surface Transportation Extension Act of 2010, Part II” for “the Surface Transportation Extension Act of 2010”.

Pub. L. 111–147, § 445(a)(2), substituted “January 1, 2011” for “October 1, 2009” and “in accordance with the Surface Transportation Extension Act of 2010 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act).” for “in accordance with the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of the last amendment to such Resolution).”

Subsec. (e)(5)(A). Pub. L. 111–147, § 444(b)(4), substituted “(2) and (3)” for “(2), (3), and (4)”.

Subsec. (f)(1). Pub. L. 111–147, § 441(b), struck out subpar. (A) designation before “the opening balance” and substituted “September 30, 1998,” for “September 30, 1998—” and “\$8,000,000,000.” for “\$8,000,000,000, and”.

Subsec. (f)(1)(B). Pub. L. 111–147, § 441(a), struck out subpar. (B) which read as follows: “notwithstanding section 9602(b), obligations held by such Fund after September 30, 1998, shall be obligations of the United States which are not interest-bearing.”

Subsec. (f)(2). Pub. L. 111–147, § 442(a), amended par. (2) generally. Prior to amendment, text read as follows: “Out of money in the Treasury not otherwise appropriated, there is hereby appropriated (without fiscal year limitation) to the Highway Trust Fund \$7,000,000,000.”

Subsec. (f)(4). Pub. L. 111–147, § 443(a), added par. (4). 2009—Subsec. (c)(1). Pub. L. 111–88 inserted “the last amendment to” after “on the date of the enactment of”.

Pub. L. 111-68, §159(a)(2), substituted “under the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of such Resolution)” for “under the SAFETEA-LU Technical Corrections Act of 2008 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act and provisions of law are in effect on the date of the enactment of such Act.”

Subsec. (e)(3). Pub. L. 111-88 inserted “the last amendment to” after “on the date of the enactment of”.

Pub. L. 111-68, §159(b)(2), substituted “in accordance with the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of such Resolution)” for “in accordance with the SAFETEA-LU Technical Corrections Act of 2008 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act).”

Subsec. (f)(2). Pub. L. 111-46 added par. (2) and struck out former par. (2). Prior to amendment, text read as follows: “Out of money in the Treasury not otherwise appropriated, there is hereby appropriated to the Highway Trust Fund \$8,017,000,000.”

2008—Subsecs. (c)(1), (e)(3). Pub. L. 110-244 substituted “SAFETEA-LU Technical Corrections Act of 2008” for “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users”.

Subsec. (f). Pub. L. 110-318 designated existing provisions as par. (1), inserted heading, redesignated former pars. (1) and (2) as subpars. (A) and (B), respectively, of par. (1), realigned margins, substituted “paragraph” for “subsection” in concluding provisions of par. (1), and added par. (2).

2007—Subsec. (c)(6), (7). Pub. L. 110-172 redesignated par. (7) as (6).

2006—Subsec. (c)(7). Pub. L. 109-432, §420(b)(6)(B), struck out “or (5)” after “paragraph (4)” in concluding provisions.

Subsec. (c)(7)(A), (B). Pub. L. 109-432, §420(b)(6)(A), amended subpars. (A) and (B) generally. Prior to amendment, subpars. (A) and (B) read as follows:

“(A) 4.3 cents per gallon of kerosene with respect to which a payment has been made by the Secretary under section 6427(l)(4), and

“(B) 21.8 cents per gallon of kerosene with respect to which a payment has been made by the Secretary under section 6427(l)(5).”

2005—Subsec. (b)(1). Pub. L. 109-59, §11101(c)(1)(A), substituted “2011” for “2005” in introductory provisions.

Subsec. (b)(2). Pub. L. 109-59, §11101(c)(1), substituted “2012” for “2006” and “2011” for “2005” wherever appearing.

Subsec. (b)(3). Pub. L. 109-59, §11161(c)(2)(C), struck out heading and text of par. (3). Text read as follows: “The amounts described in paragraphs (1) and (2) with respect to any period shall (before the application of this subsection) be reduced by appropriate amounts to reflect any amounts transferred to the Airport and Airway Trust Fund under section 9502(b) with respect to such period.”

Subsec. (b)(5). Pub. L. 109-59, §11167(b), inserted “6720A,” after “6719.”

Subsec. (b)(6)(B). Pub. L. 109-59, §11101(d)(1)(C), substituted “September 30, 2009 (October 1, 2009, in the case of expenditures for administrative expenses)” for “July 31, 2005”.

Pub. L. 109-42, §7(a)(3), (d)(1), (e), temporarily inserted at end “The preceding sentence shall be applied

by substituting ‘August 15, 2005’ for the date therein.” See Effective Date of 2005 Amendments note below.

Pub. L. 109-40, §9(a)(3), substituted “July 31, 2005” for “July 28, 2005”.

Pub. L. 109-37, §9(a)(3), substituted “July 28, 2005” for “July 22, 2005”.

Pub. L. 109-35, §9(a)(3), substituted “July 22, 2005” for “July 20, 2005”.

Pub. L. 109-20, §9(a)(3), substituted “July 20, 2005” for “July 1, 2005”.

Pub. L. 109-14, §9(a)(3), substituted “July 1, 2005” for “June 1, 2005”.

Subsec. (c)(1). Pub. L. 109-59, §11101(d)(1)(A), reenacted heading without change and amended text generally, substituting provisions relating to availability of amounts in the Highway Trust Fund for making expenditures before Sept. 30, 2009, for provisions relating to availability of amounts in the Highway Trust Fund for making expenditures before Aug. 15, 2005.

Pub. L. 109-42, §7(a)(1)(A), (E), substituted “August 15, 2005” for “July 31, 2005” in introductory provisions and “Part VI” for “Part V” in concluding provisions.

Pub. L. 109-40, §9(a)(1)(A), (E), substituted “July 31, 2005” for “July 28, 2005” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 109-37, §9(a)(1)(A), (E), substituted “July 28, 2005” for “July 22, 2005” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 109-35, §9(a)(1)(A), (E), substituted “July 22, 2005” for “July 20, 2005” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 109-20, §9(a)(1)(A), (E), substituted “July 20, 2005” for “July 1, 2005” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2005” in concluding provisions.

Pub. L. 109-14, §9(a)(1)(A), (E), substituted “July 1, 2005” for “June 1, 2005” in introductory provisions and “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V” in concluding provisions.

Subsec. (c)(1)(L). Pub. L. 109-14, §9(a)(1)(B)–(D), added subpar. (L), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005.

Subsec. (c)(1)(M). Pub. L. 109-20, §9(a)(1)(B)–(D), added subpar. (M), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part II.

Subsec. (c)(1)(N). Pub. L. 109-35, §9(a)(1)(B)–(D), added subpar. (N), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part III.

Subsec. (c)(1)(O). Pub. L. 109-37, §9(a)(1)(B)–(D), added subpar. (O), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part IV.

Subsec. (c)(1)(P). Pub. L. 109-40, §9(a)(1)(B)–(D), added subpar. (P), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part V.

Subsec. (c)(1)(Q). Pub. L. 109-42, §7(a)(1)(B)–(D), added subpar. (Q), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part VI.

Subsec. (c)(2)(A). Pub. L. 109-59, §11101(c)(1)(A), substituted “2011” for “2005” in two places.

Subsec. (c)(2)(A)(i). Pub. L. 109-59, §11101(c)(1)(B), substituted “2012” for “2006” in introductory provisions.

Subsec. (c)(3). Pub. L. 109-59, §11101(c)(1)(B), substituted “2012” for “2006”.

Subsec. (c)(4). Pub. L. 109-59, §11115(a)(1), reenacted heading without change, added subpars. (A) and (B), redesignated former subpars. (D) and (E) as (C) and (D), respectively, and struck out former subpars. (A) to (C), which related to transfers to the Boat Safety Account in the Aquatic Resources Trust Fund, transfer of \$1,000,000 per year of excess to the land and water conservation fund, and transfer of excess funds to the Sport Fish Restoration Account.

Subsec. (c)(5)(A). Pub. L. 109-59, §11115(a)(2), substituted “and Boating Trust Fund” for “Account in the Aquatic Resources Trust Fund”.

Pub. L. 109-59, §11101(c)(2)(A), substituted “2011” for “2005”.

Subsec. (c)(7). Pub. L. 109-59, §11161(c)(1), added par. (7).

Subsec. (d)(1)(B). Pub. L. 109-59, §11102(a)(1), substituted “48-month” for “24-month”.

Subsec. (d)(3). Pub. L. 109-59, §11102(a)(2), substituted “4 years’ receipts” for “2 years’ receipts” in heading.

Subsec. (d)(6), (7). Pub. L. 109-59, §11102(b), added par. (6) and redesignated former par. (6) as (7).

Subsec. (e)(3). Pub. L. 109-59, §11101(d)(1)(B), reenacted heading without change and amended text of par. (3) generally, substituting provisions relating to availability of amounts for making capital or capital related expenditures before Oct. 1, 2009, for provisions relating to availability of amounts for making capital or capital-related expenditures before Aug. 15, 2005.

Pub. L. 109-42, §7(a)(2)(A), (E), substituted “August 15, 2005” for “July 31, 2005” in introductory provisions and “Part VI” for “Part V” in concluding provisions.

Pub. L. 109-40, §9(a)(2)(A), (E), substituted “July 31, 2005” for “July 28, 2005” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 109-37, §9(a)(2)(A), (E), substituted “July 28, 2005” for “July 22, 2005” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 109-35, §9(a)(2)(A), (E), substituted “July 22, 2005” for “July 20, 2005” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 109-20, §9(a)(2)(A), (E), substituted “July 20, 2005” for “July 1, 2005” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2005” in concluding provisions.

Pub. L. 109-14, §9(a)(2)(A), substituted “July 1, 2005” for “June 1, 2005” in introductory provisions and “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V” in concluding provisions.

Subsec. (e)(3)(J). Pub. L. 109-14, §9(a)(2)(B)–(D), added subpar. (J), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005.

Subsec. (e)(3)(K). Pub. L. 109-20, §9(a)(2)(B)–(D), added subpar. (K), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part II.

Subsec. (e)(3)(L). Pub. L. 109-35, §9(a)(2)(B)–(D), added subpar. (L), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part III.

Subsec. (e)(3)(M). Pub. L. 109-37, §9(a)(2)(B)–(D), added subpar. (M), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part IV.

Subsec. (e)(3)(N). Pub. L. 109-40, §9(a)(2)(B)–(D), added subpar. (N), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part V.

Subsec. (e)(3)(O). Pub. L. 109-42, §7(a)(2)(B)–(D), added subpar. (O), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part VI.

2004—Subsec. (b). Pub. L. 108-357, §868(b)(1), inserted “and penalties” after “taxes” in heading.

Subsec. (b)(1). Pub. L. 108-357, §868(b)(2), substituted “Certain taxes” for “In general” in heading.

Pub. L. 108-357, §301(c)(11), inserted concluding provisions.

Subsec. (b)(4)(C). Pub. L. 108-357, §301(c)(12)(A), inserted “or” at end.

Subsec. (b)(4)(D)(iii). Pub. L. 108-357, §301(c)(12)(B), substituted a period for comma at end.

Subsec. (b)(4)(E), (F). Pub. L. 108-357, §301(c)(12)(C), struck out subpars. (E) and (F) which read as follows:

“(E) in the case of fuels described in section 4041(b)(2)(A), 4041(k), or 4081(c), section 4041 or 4081 before October 1, 2003, and for the period beginning after September 30, 2004, and before October 1, 2005, with respect to a rate equal to 2.5 cents per gallon, or

“(F) in the case of fuels described in section 4081(c)(2), such section before October 1, 2003, and for the period

beginning after September 30, 2004, and before October 1, 2005, with respect to a rate equal to 2.8 cents per gallon.”

Pub. L. 108-310, §13(c), which directed the amendment of section 9503(b)(4) by inserting “before October 1, 2003, and for the period beginning after September 30, 2004, and” before “before October 1, 2005” in subpars. (E) and (F), was executed to this section, which is section 9503(b)(4) of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

Subsec. (b)(5). Pub. L. 108-357, §868(a), added par. (5). Former par. (5) redesignated (6).

Subsec. (b)(5)(B). Pub. L. 108-310, §13(a)(3), substituted “June 1, 2005” for “October 1, 2004”.

Pub. L. 108-280, §10(a)(3), substituted “October 1, 2004” for “August 1, 2004”.

Pub. L. 108-263, §10(a)(3), substituted “August 1, 2004” for “July 1, 2004”.

Pub. L. 108-224, §10(a)(3), substituted “July 1, 2004” for “May 1, 2004”.

Pub. L. 108-202, §12(a)(3), substituted “May 1, 2004” for “March 1, 2004”.

Subsec. (b)(6). Pub. L. 108-357, §868(a), redesignated par. (5) as (6).

Subsec. (c)(1). Pub. L. 108-310, §13(a)(1)(A), (E), substituted “June 1, 2005” for “October 1, 2004” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 108-280, §10(a)(1)(A), (E), substituted “October 1, 2004” for “August 1, 2004” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 108-263, §10(a)(1)(A), (E), substituted “August 1, 2004” for “July 1, 2004” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 108-224, §10(a)(1)(A), (E), substituted “July 1, 2004” for “May 1, 2004” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2004” in concluding provisions.

Pub. L. 108-202, §12(a)(1)(A), (E), substituted “May 1, 2004” for “March 1, 2004” in introductory provisions and “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003” in concluding provisions.

Subsec. (c)(1)(G). Pub. L. 108-202, §12(a)(1)(B)–(D), added subpar. (G).

Subsec. (c)(1)(H). Pub. L. 108-224, §10(a)(1)(B)–(D), added subpar. (H).

Subsec. (c)(1)(I). Pub. L. 108-263, §10(a)(1)(B)–(D), added subpar. (I).

Subsec. (c)(1)(J). Pub. L. 108-280, §10(a)(1)(B)–(D), added subpar. (J).

Subsec. (c)(1)(K). Pub. L. 108-310, §13(a)(1)(B)–(D), added subpar. (K).

Subsec. (c)(2)(A). Pub. L. 108-357, §301(c)(13), inserted at end of concluding provisions “Clauses (i)(III) and (ii) shall not apply to claims under section 6427(e).”

Subsec. (e)(3). Pub. L. 108-310, §13(a)(2)(A), (E), substituted “June 1, 2005” for “October 1, 2004” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 108-280, §10(a)(2)(A), (E), substituted “October 1, 2004” for “August 1, 2004” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 108-263, §10(a)(2)(A), (E), substituted “August 1, 2004” for “July 1, 2004” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 108-224, §10(a)(2)(A), (E), substituted “July 1, 2004” for “May 1, 2004” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2004” in concluding provisions.

Pub. L. 108-202, §12(a)(2)(A), (E), substituted “May 1, 2004” for “March 1, 2004” in introductory provisions and “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003” in concluding provisions.

Subsec. (e)(3)(E). Pub. L. 108-202, §12(a)(2)(B)–(D), added subpar. (E).

Subsec. (e)(3)(F). Pub. L. 108-224, §10(a)(2)(B)–(D), added subpar. (F).

Subsec. (e)(3)(G). Pub. L. 108-263, §10(a)(2)(B)–(D), added subpar. (G).

Subsec. (e)(3)(H). Pub. L. 108-280, §10(a)(2)(B)-(D), added par. (H).

Subsec. (e)(3)(I). Pub. L. 108-310, §13(a)(2)(B)-(D), added subpar. (I).

2003—Subsec. (b)(5)(B). Pub. L. 108-88, §12(a)(3), substituted “March 1, 2004” for “October 1, 2003”.

Subsec. (c)(1). Pub. L. 108-88, §12(a)(1), substituted “March 1, 2004” for “October 1, 2003” in introductory provisions, added subpar. (F), and substituted “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act” in concluding provisions.

Subsec. (e)(3). Pub. L. 108-88, §12(a)(2), substituted “March 1, 2004” for “October 1, 2003” in introductory provisions, added subpar. (D), and substituted “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act” in concluding provisions.

2000—Subsec. (b)(5), (6). Pub. L. 106-554 redesignated par. (6) as (5) and struck out heading and text of former par. (5). Text read as follows: “For purposes of this section, the amounts which would (but for this paragraph) be required to be appropriated under subparagraphs (A) and (E) of paragraph (1) shall be reduced by—

“(A) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

“(B) 0.67 cent per gallon in the case of gasoline, diesel fuel, or kerosene used in producing a mixture described in subparagraph (A).”

1998—Subsec. (b)(1). Pub. L. 105-178, §9002(c)(1)(A), substituted “2005” for “1999” in introductory provisions.

Subsec. (b)(1)(C) to (F). Pub. L. 105-178, §9002(f)(1), struck out “and tread rubber” after “tires” in subpar. (D), redesignated subpars. (D) to (F) as (C) to (E), respectively, and struck out former subpar. (C) which read as follows: “section 4061 (relating to tax on trucks and truck parts).”

Subsec. (b)(2). Pub. L. 105-178, §9002(c)(1), substituted “2005” for “1999” wherever appearing in heading and text and substituted “2006” for “2000” in text.

Subsec. (b)(4)(D). Pub. L. 105-178, §9005(a)(1), substituted “exceeds—

“(i) 11.5 cents per gallon with respect to taxes imposed before October 1, 2001,

“(ii) 13 cents per gallon with respect to taxes imposed after September 30, 2001, and before October 1, 2003, and

“(iii) 13.5 cents per gallon with respect to taxes imposed after September 30, 2003, and before October 1, 2005,” for “exceeds 11.5 cents per gallon.”

Pub. L. 105-178, §9011(b)(2), amended subpar. (D) generally. Prior to amendment, subpar. (D) read as follows: “in the case of fuels used as described in paragraph (4)(D), (5)(B), or (6)(D) of subsection (c), section 4041 or 4081—

“(i) with respect to so much of the rate of tax on gasoline or special motor fuels as exceeds 11.5 cents per gallon, and

“(ii) with respect to so much of the rate of tax on diesel fuel or kerosene as exceeds 17.5 cents per gallon.”

Subsec. (b)(4)(E), (F). Pub. L. 105-178, §9002(c)(1)(A), substituted “2005” for “1999”.

Subsec. (b)(6). Pub. L. 105-178, §9004(c), added par. (6).

Subsec. (c)(1). Pub. L. 105-178, §9002(f)(4), as added by Pub. L. 105-206, §9015(a), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of enactment of the Transportation Equity Act for the 21st Century” in concluding provisions.

Pub. L. 105-178, §9002(d)(1), substituted “2003” for “1998” in introductory provisions, added subpar. (E), and substituted in concluding provisions “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of enactment of the Transportation Equity Act for the 21st Century.” for “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of this sentence.”

Subsec. (c)(2)(A)(i). Pub. L. 105-178, §9002(c)(1), substituted “2006” for “2000” in introductory provisions and “2005” for “1999” in concluding provisions.

Subsec. (c)(2)(A)(i)(II) to (IV). Pub. L. 105-178, §9002(f)(2), inserted “and” at end of subcl. (II), redesignated subcl. (IV) as (III), and struck out former subcl. (III) which read as follows: “section 6424 (relating to amounts paid in respect of lubricating oil used for certain nontaxable purposes), and”.

Subsec. (c)(2)(A)(ii). Pub. L. 105-178, §9002(c)(1)(A), (f)(3), substituted “fuel” for “gasoline, special fuels, and lubricating oil” in two places and “2005” for “1999”.

Subsec. (c)(3). Pub. L. 105-178, §9002(c)(3), substituted “Floor stocks refunds” for “2005 floor stocks refunds” in heading.

Pub. L. 105-178, §9002(c)(1), substituted “2005” for “1999” in heading and “2006” for “2000” in text.

Subsec. (c)(4)(A)(i). Pub. L. 105-178, §9002(c)(2)(A), substituted “2005” for “1998”.

Subsec. (c)(4)(A)(ii). Pub. L. 105-178, §9005(a)(2), inserted concluding provisions.

Subsec. (c)(5)(A). Pub. L. 105-178, §9002(c)(2)(A), substituted “2005” for “1998”.

Subsec. (c)(6). Pub. L. 105-178, §9011(b)(1), struck out heading and text of par. (6) which related to transfers from Highway Trust Fund to National Recreational Trails Trust Fund of revenues received from non-highway recreational fuel taxes.

Subsec. (c)(7). Pub. L. 105-178, §9004(b)(1), struck out heading and text of par. (7). Prior to amendment, text read as follows: “Notwithstanding any other provision of law, in calculating amounts under section 157(a) of title 23, United States Code, and sections 1013(c), 1015(a), and 1015(b) of the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102-240; 105 Stat. 1914), deposits in the Highway Trust Fund resulting from the amendments made by the Taxpayer Relief Act of 1997 shall not be taken into account.”

Subsec. (e)(2). Pub. L. 105-178, §9002(e)(1), substituted “For purposes of the preceding sentence, the term ‘mass transit portion’ means, for any fuel with respect to which tax was imposed under section 4041 or 4081 and otherwise deposited into the Highway Trust Fund, the amount determined at the rate of—

“(A) except as otherwise provided in this sentence, 2.86 cents per gallon,

“(B) 1.43 cents per gallon in the case of any partially exempt methanol or ethanol fuel (as defined in section 4041(m)) none of the alcohol in which consists of ethanol,

“(C) 1.86 cents per gallon in the case of liquefied natural gas,

“(D) 2.13 cents per gallon in the case of liquefied petroleum gas, and

“(E) 9.71 cents per MCF (determined at standard temperature and pressure) in the case of compressed natural gas.” for “For purposes of the preceding sentence, the term ‘mass transit portion’ means an amount determined at the rate of 2.85 cents for each gallon with respect to which tax was imposed under section 4041 or 4081.”

Subsec. (e)(3). Pub. L. 105-225, §7(a), which added second period at the end of par. (3), was repealed by Pub. L. 105-354.

Pub. L. 105-178, §9002(f)(5), as added by Pub. L. 105-206, §9015(a), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of enactment of the Transportation Equity Act for the 21st Century” in concluding provisions.

Pub. L. 105-178, §9002(d)(2), substituted “2003” for “1998” in introductory provisions, added subpar. (C), and substituted “as such section and Acts are in effect on the date of enactment of the Transportation Equity Act for the 21st Century.” for “as section 5338(a)(1) or (b)(1) and the Intermodal Surface Transportation Efficiency Act of 1991 were in effect on December 18, 1991” in concluding provisions.

Subsec. (e)(4). Pub. L. 105-178, §9004(d), reenacted heading without change and amended text of par. (4) generally. Prior to amendment, text read as follows:

“Rules similar to the rules of subsection (d) shall apply to the Mass Transit Account except that subsection (d)(1) shall be applied by substituting ‘12-month’ for ‘24-month’.”

Subsec. (f). Pub. L. 105-178, §9004(a)(1), added subsec. (f).

Subsec. (f)(2). Pub. L. 105-277 amended par. (2) generally. Prior to amendment, par. (2) read as follows: “no interest accruing after September 30, 1998, on any obligation held by such Fund shall be credited to such Fund.”

1997—Subsec. (b)(1)(E). Pub. L. 105-34, §1032(e)(13), substituted “, diesel fuel, and kerosene” for “and diesel fuel”.

Subsec. (b)(4). Pub. L. 105-34, §901(a), amended heading and text of par. (4) generally. Prior to amendment, text read as follows: “For purposes of paragraphs (1) and (2)—

“(A) there shall not be taken into account the taxes imposed by section 4041(d), and

“(B) there shall be taken into account the taxes imposed by sections 4041 and 4081 only to the extent attributable to the Highway Trust Fund financing rate.”

Subsec. (b)(5)(B). Pub. L. 105-34, §1032(e)(14), substituted “, diesel fuel, or kerosene” for “or diesel fuel”.

Subsec. (c)(1). Pub. L. 105-130, §9(a)(1)(A), substituted “1998” for “1997” in introductory provisions and, in concluding provisions, substituted “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of this sentence.” for “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of the Intermodal Surface Transportation Efficiency Act of 1991.”

Subsec. (c)(2)(A). Pub. L. 105-34, §901(d)(2), in concluding provisions, substituted “by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund” for “by taking into account only the Highway Trust Fund financing rate applicable to any fuel”.

Subsec. (c)(2)(A)(ii). Pub. L. 105-34, §1601(f)(2), struck out “(or with respect to qualified diesel-powered highway vehicles purchased before January 1, 1999)” after “October 1, 1999”.

Subsec. (c)(4)(A)(i). Pub. L. 105-130, §9(a)(1)(B), substituted “1998” for “1997”.

Subsec. (c)(4)(D). Pub. L. 105-34, §901(d)(3), substituted “deposited into the Highway Trust Fund” for “attributable to the Highway Trust Fund financing rate”.

Subsec. (c)(5)(A). Pub. L. 105-130, §9(a)(1)(C), substituted “1998” for “1997”.

Subsec. (c)(5)(B), (6)(D). Pub. L. 105-34, §901(d)(3), substituted “deposited into the Highway Trust Fund” for “attributable to the Highway Trust Fund financing rate”.

Subsec. (c)(6)(E). Pub. L. 105-130, §9(a)(1)(D), substituted “1998” for “1997”.

Subsec. (c)(7). Pub. L. 105-34, §901(c), added par. (7).
Subsec. (e)(2). Pub. L. 105-34, §901(b), substituted “2.85 cents” for “2 cents”.

Subsec. (e)(3). Pub. L. 105-130, §9(a)(2)(A), substituted “1998” for “1997” in introductory provisions.

Pub. L. 105-130, §9(a)(2)(B), which directed substitution of “the enactment of the last sentence of subsection (c)(1)” for “the enactment of the Intermodal Surface Transportation Efficiency Act of 1991”, could not be executed because the words “the enactment of the Intermodal Surface Transportation Efficiency Act of 1991” did not appear subsequent to the amendment by Pub. L. 105-102. See below.

Pub. L. 105-102, in concluding provisions, substituted “section 5338(a)(1) or (b)(1) and the Intermodal Surface Transportation Efficiency Act of 1991 were in effect on December 18, 1991” for “such Acts are in effect on the date of the enactment of the Intermodal Surface Transportation Efficiency Act of 1991.”

Subsec. (e)(5)(A). Pub. L. 105-34, §1601(f)(2)(B), struck out “; except that any such transfers to the extent attributable to section 6427(g) shall be borne only by the Highway Account” before period at end.

Subsec. (f). Pub. L. 105-34, §901(d)(1), struck out heading and text of subsec. (f) which consisted of pars. (1) to (4) relating to definition of Highway Trust Fund financing rate.

1994—Subsec. (e)(3)(A). Pub. L. 103-429 substituted “section 5338(a)(1) or (b)(1) of title 49” for “paragraph (1) or (3) of subsection (a), or paragraph (1) or (3) of subsection (b), of section 21 of the Federal Transit Act”.

1993—Subsec. (b)(1)(E). Pub. L. 103-66, §13242(d)(34)(A), substituted “gasoline and diesel fuel, and” for “gasoline”).”

Subsec. (b)(1)(F), (G). Pub. L. 103-66, §13242(d)(34)(B), (C), redesignated subpar. (G) as (F) and struck out former subpar. (F) which read as follows: “section 4091 (relating to tax on diesel fuel), and”.

Subsec. (b)(4). Pub. L. 103-66, §13242(d)(35)(B), which directed amendment of subsec. (b)(4)(C) by substituting “4081” for “4091”, could not be executed because subsec. (b)(4) does not contain a subpar. (C).

Subsec. (b)(4)(B). Pub. L. 103-66, §13242(b)(35)(A), substituted “and 4081” for “, 4081, and 4091” and “rate” for “rates under such sections”.

Subsec. (b)(5). Pub. L. 103-66, §13242(d)(36), substituted “and (E)” for “, (E), and (F)” in introductory provisions.

Subsec. (c)(4)(D). Pub. L. 103-66, §13242(d)(38), substituted “rate” for “rates under such sections”.

Subsec. (c)(5)(B). Pub. L. 103-66, §13242(d)(39), substituted “rate” for “rate under such section”.

Subsec. (c)(6)(D). Pub. L. 103-66, §13242(d)(37), substituted “and 4081” for “, 4081, and 4091” in introductory provisions.

Subsec. (e)(2). Pub. L. 103-66, §13244(a), substituted “2 cents” for “1.5 cents”.

Pub. L. 103-66, §13242(d)(40), substituted “and 4081” for “, 4081, and 4091” and “or 4081” for “, 4081, or 4091”.

Subsec. (f). Pub. L. 103-66, §13242(d)(41), added subsec. (f).

1991—Subsec. (b)(1), (2). Pub. L. 102-240, §8002(d)(1), substituted “1999” for “1995” and “2000” for “1996” wherever appearing.

Subsec. (c)(1). Pub. L. 102-240, §8002(e), substituted “1997” for “1993” in introductory provisions, added subpar. (D) and concluding provisions, and struck out former subpar. (D) which read as follows: “hereafter authorized by a law which does not authorize the expenditure out of the Highway Trust Fund of any amount for a general purpose not covered by subparagraph (A), (B), or (C) as in effect on the date of the enactment of the Surface Transportation and Uniform Relocation Assistance Act of 1987.”

Subsec. (c)(2)(A), (3). Pub. L. 102-240, §8002(d)(1), substituted “1999” for “1995” and “2000” for “1996” wherever appearing.

Subsec. (c)(4)(A)(i), (5)(A). Pub. L. 102-240, §8002(d)(2)(A), substituted “1997” for “1995”.

Subsec. (c)(6). Pub. L. 102-240, §8003(b), added par. (6).

Subsec. (e)(3). Pub. L. 102-240, §8002(e)(1), (f), inserted “or capital-related” after “capital” the first time appearing and substituted “1997” for “1993” and “in accordance with—” and subpars. (A) and (B) and concluding provisions for “in accordance with section 21(a)(2) of the Urban Mass Transportation Act of 1964.”

1990—Subsec. (b)(1), (2). Pub. L. 101-508, §11211(g)(1), substituted “1995” for “1993” and “1996” for “1994” wherever appearing.

Subsec. (b)(4)(B). Pub. L. 101-508, §11211(a)(5)(D), inserted reference to section 4041.

Subsec. (b)(5). Pub. L. 101-508, §11211(a)(5)(F), added par. (5).

Subsec. (c)(2)(A). Pub. L. 101-508, §11211(g)(1), substituted “1995” for “1993” and “1996” for “1994” wherever appearing.

Pub. L. 101-508, §11211(a)(5)(E), inserted at end “The amounts payable from the Highway Trust Fund under this subparagraph or paragraph (3) shall be determined

by taking into account only the Highway Trust Fund financing rate applicable to any fuel.”

Subsec. (c)(3), (4)(A)(i). Pub. L. 101-508, §11211(g)(1), substituted “1995” for “1993” and “1996” for “1994” wherever appearing.

Subsec. (c)(4)(D). Pub. L. 101-508, §11211(b)(6)(H), struck out “(to the extent attributable to the Highway Trust Fund financing rate)” after “section 4081” and inserted before period at end “, but only to the extent such taxes are attributable to the Highway Trust Fund financing rates under such sections”.

Subsec. (c)(5). Pub. L. 101-508, §11211(i)(1), added par. (5).

Subsec. (e)(2). Pub. L. 101-508, §11211(h)(1), substituted “1.5 cents” for “1 cent”.

1989—Subsec. (b)(4)(A). Pub. L. 101-239 substituted “by section 4041(d)” for “by sections 4041(d)”.

1988—Subsec. (c)(4)(A)(ii)(I), (II). Pub. L. 100-448, §6(a)(1)(A), (3), substituted “\$60,000,000 for each of fiscal years 1989 and 1990 and \$70,000,000 for each fiscal year thereafter.” for “\$60,000,000” for Fiscal Year 1987 only and “\$45,000,000 for each Fiscal Year thereafter;”.

Subsec. (c)(4)(E). Pub. L. 100-448, §6(a)(1)(B), struck out “Further, a portion of the payments made by the Secretary from Fiscal Year 1987 motorfuel excise tax receipts shall be used to increase the funding for boating safety programs during Fiscal Year 1987 only.”

1987—Subsec. (b). Pub. L. 100-17, §503(a), substituted “1993” for “1988” wherever appearing, and substituted “1994” for “1989” in par. (2).

Subsec. (b)(1)(F). Pub. L. 100-203, §10502(d)(13), added subpar. (F) and struck out former subpar. (F) which read as follows: “section 4091 (relating to tax on lubricating oil), and”.

Subsec. (b)(4). Pub. L. 100-203, §10502(d)(14), amended par. (4) generally. Prior to amendment, par. (4) read as follows: “For purposes of paragraphs (1) and (2), there shall not be taken into account the taxes imposed by section 4041(d) and so much of the taxes imposed by section 4081 as is attributable to the Leaking Underground Storage Tank Trust Fund financing rate.”

Subsec. (c). Pub. L. 100-17, §503(a), substituted “1993” for “1988” wherever appearing and “1994” for “1989” wherever appearing.

Subsec. (c)(1)(C), (D). Pub. L. 100-17, §503(b), added subpars. (C) and (D) and struck out former subpar. (C) which read as follows: “hereafter authorized by a law which does not authorize the expenditure out of the Highway Trust Fund of any amount for a general purpose not covered by subparagraph (A) or (B) as in effect on December 31, 1982.”

Subsec. (e)(2). Pub. L. 100-203, §10502(d)(15), substituted “sections 4041, 4081, and 4091” for “sections 4041 and 4081” and “section 4041, 4081, or 4091” for “section 4041 or 4081”.

Subsec. (e)(3). Pub. L. 100-17, §503(a)(1), substituted “1993” for “1988”.

Subsec. (e)(5). Pub. L. 100-17, §504, added par. (5).

1986—Subsec. (b)(4). Pub. L. 99-499, §521(b)(1)(A), added par. (4).

Subsec. (c)(4)(A)(ii). Pub. L. 99-640, §7(a)(1), substituted “\$60,000,000” for Fiscal Year 1987 only and “\$45,000,000 for each Fiscal Year thereafter;” for “\$45,000,000” in two places.

Subsec. (c)(4)(D). Pub. L. 99-499, §521(b)(1)(B), inserted “(to the extent attributable to the Highway Trust Fund financing rate)” after “section 4081”.

Subsec. (c)(4)(E). Pub. L. 99-640, §7(a)(2), added subpar. (E).

1984—Subsec. (c)(2)(A)(ii). Pub. L. 98-369, §474(r)(43), substituted “section 34” for “section 39”.

Pub. L. 98-369, §911(d)(1)(B), inserted “(or with respect to qualified diesel-powered highway vehicles purchased before January 1, 1988)”.

Subsec. (c)(4)(A). Pub. L. 98-369, §1016(b)(1)(C), substituted “Boat Safety Account” for “National Recreational Boating Safety and Facilities Improvement Fund” in heading.

Subsec. (c)(4)(A)(i). Pub. L. 98-369, §1016(b)(1)(A), substituted “the Boat Safety Account in the Aquatic Re-

sources Trust Fund” for “the National Recreational Boating Safety and Facilities Improvement Fund established by section 202 of the Recreational Boating Fund Act”.

Subsec. (c)(4)(A)(ii)(II). Pub. L. 98-369, §1016(b)(1)(B), substituted “the amount in the Boat Safety Account” for “the amount in the National Recreational Boating and Facilities Improvement Fund”.

Subsec. (c)(4)(B) to (D). Pub. L. 98-369, §1016(b)(2), added subpars. (B) and (C), redesignated former subpar. (C) as (D), and struck out former subpar. (B) which provided for the transfer of excess funds to the Land and Water Conservation Fund.

Subsec. (e)(2). Pub. L. 98-369, §911(d)(1)(A), amended par. (2) generally, substituting “the mass transit portion” for “one-ninth”, and inserting provision defining mass transit portion as an amount determined at the rate of 1 cent for each gallon with respect to which tax was imposed under section 4041 or 4081.

CHANGE OF NAME

Committee on Public Works and Transportation of House of Representatives treated as referring to Committee on Transportation and Infrastructure of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress.

EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Pub. L. 112-141, div. D, title I, §40101(d), July 6, 2012, 126 Stat. 844, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on July 1, 2012.”

Amendment by section 40102(e)(1), (2)(A) of Pub. L. 112-141 effective July 1, 2012, see section 40102(f) of Pub. L. 112-141, set out as a note under section 4607-11 of Title 16, Conservation.

Amendment by Pub. L. 112-140 to cease to be effective on July 6, 2012, with text as amended by Pub. L. 112-140 to revert back to read as it did on the day before June 29, 2012, and amendments by Pub. L. 112-141 to be executed as if Pub. L. 112-140 had not been enacted, see section 1(c) of Pub. L. 112-140, set out as a note under section 101 of Title 23, Highways.

Pub. L. 112-140, title IV, §401(d), June 29, 2012, 126 Stat. 402, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on July 1, 2012.”

Amendment by section 402(d)(1), (2)(A) of Pub. L. 112-140 effective July 1, 2012, see section 402(f)(1) of Pub. L. 112-140, set out as a note under section 4607-11 of Title 16, Conservation.

Pub. L. 112-102, title IV, §401(d), Mar. 30, 2012, 126 Stat. 281, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on April 1, 2012.”

Amendment by section 402(e)(1), (2)(A) of Pub. L. 112-102 effective Apr. 1, 2012, see section 402(f) of Pub. L. 112-102, set out as a note under section 4607-11 of Title 16, Conservation.

EFFECTIVE DATE OF 2011 AMENDMENT

Pub. L. 112-30, title I, §141(d), Sept. 16, 2011, 125 Stat. 355, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on October 1, 2011.”

Amendment by section 142(e)(1), (2)(A) of Pub. L. 112-30 effective Oct. 1, 2011, see section 142(f) of Pub. L. 112-30, set out as a note under section 4607-11 of Title 16, Conservation.

Pub. L. 112-5, §401(c), Mar. 4, 2011, 125 Stat. 22, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on March 4, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-322, title II, §2401(c), Dec. 22, 2010, 124 Stat. 3531, provided that: “The amendments made by

this section [amending this section and section 9504 of this title] shall take effect on December 31, 2010.”

Pub. L. 111-147, title IV, §441(c), Mar. 18, 2010, 124 Stat. 93, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this title [Mar. 18, 2010].”

Pub. L. 111-147, title IV, §442(c), Mar. 18, 2010, 124 Stat. 94, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Mar. 18, 2010].”

Pub. L. 111-147, title IV, §443(b), Mar. 18, 2010, 124 Stat. 94, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Mar. 18, 2010].”

Amendment by section 444(a), (b)(2)–(4) of Pub. L. 111-147 applicable to transfers relating to amounts paid and credits allowed after Mar. 18, 2010, see section 444(c) of Pub. L. 111-147, set out as a note under section 9502 of this title.

Pub. L. 111-147, title IV, §445(c), Mar. 18, 2010, 124 Stat. 95, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on September 30, 2009.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-318, §1(c), Sept. 15, 2008, 122 Stat. 3532, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Sept. 15, 2008].”

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to kerosene sold after Sept. 30, 2005, with special rule for pending claims, see section 420(c) of Pub. L. 109-432, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-59, title XI, §11102(c), Aug. 10, 2005, 119 Stat. 1945, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 2005].”

Amendment by section 11115(a) of Pub. L. 109-59 effective Oct. 1, 2005, see section 11115(d) of Pub. L. 109-59, set out as a note under section 551 of Title 6, Domestic Security.

Amendment by section 11161(c)(1), (2)(C) of Pub. L. 109-59 applicable to fuels or liquids removed, entered, or sold after Sept. 30, 2005, see section 11161(e) of Pub. L. 109-59, set out as a note under section 4041 of this title.

Amendment by section 11167(b) of Pub. L. 109-59 applicable to any transfer, sale, or holding out for sale or resale occurring after Aug. 10, 2005, see section 11167(d) of Pub. L. 109-59, set out as an Effective Date note under section 6720A of this title.

Pub. L. 109-42, §7(e), July 30, 2005, 119 Stat. 438, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 30, 2005].”

“(2) SUBSEQUENT REPEAL.—The amendments made by subsection (d) [amending this section and section 9504 of this title] shall take effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users [Aug. 10, 2005] and shall be executed immediately before the amendments made by such Act.”

Pub. L. 109-40, §9(c), July 28, 2005, 119 Stat. 422, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 28, 2005].”

Pub. L. 109-37, §9(c), July 22, 2005, 119 Stat. 406, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 22, 2005].”

Pub. L. 109-35, §9(c), July 20, 2005, 119 Stat. 391, provided that: “The amendments made by this section

[amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 20, 2005].”

Pub. L. 109-20, §9(c), July 1, 2005, 119 Stat. 358, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 1, 2005].”

EFFECTIVE DATE OF 2004 AMENDMENTS

Amendment by section 301(c)(11)–(13) of Pub. L. 108-357 applicable to fuel sold or used after Dec. 31, 2004, except as otherwise provided, see section 301(d)(1) of Pub. L. 108-357, set out as a note under section 40 of this title.

Amendment by section 301(c)(12) of Pub. L. 108-357 applicable to fuel sold or used after Sept. 30, 2004, see section 301(d)(4) of Pub. L. 108-357, set out as a note under section 40 of this title.

Pub. L. 108-357, title VIII, §868(c), Oct. 22, 2004, 118 Stat. 1622, provided that: “The amendments made by this section [amending this section] shall apply to penalties assessed on or after the date of the enactment of this Act [Oct. 22, 2004].”

Pub. L. 108-310, §13(d), Sept. 30, 2004, 118 Stat. 1164, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this section and section 9504 of this title and repealing provisions set out as a note under this section] shall take effect on the date of the enactment of this Act [Sept. 30, 2004].”

“(2) TRANSFERS TO HIGHWAY TRUST FUND.—The amendments made by subsection (c) [amending this section] shall apply to taxes imposed after September 30, 2003.”

Pub. L. 108-280, §10(c), July 30, 2004, 118 Stat. 888, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 30, 2004].”

Pub. L. 108-263, §10(c), June 30, 2004, 118 Stat. 710, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [June 30, 2004].”

Pub. L. 108-224, §10(c), Apr. 30, 2004, 118 Stat. 639, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [Apr. 30, 2004].”

Pub. L. 108-202, §12(c), Feb. 29, 2004, 118 Stat. 492, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [Feb. 29, 2004].”

EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-88, §12(c), Sept. 30, 2003, 117 Stat. 1129, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [Sept. 30, 2003].”

EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, §1(a)(7) [title III, §318(e)(2)], Dec. 21, 2000, 114 Stat. 2763, 2763A-646, provided that: “The amendment made by paragraph (1) [amending this section] shall apply with respect to taxes received in the Treasury after the date of the enactment of this Act [Dec. 21, 2000].”

EFFECTIVE DATE OF 1998 AMENDMENTS

Pub. L. 105-354, §2(c), Nov. 3, 1998, 112 Stat. 3244, provided that the amendment made by section 2(c)(2) is effective Aug. 12, 1998.

Pub. L. 105-277, div. J, title IV, §4006(b)(2), Oct. 21, 1998, 112 Stat. 2681-912, provided that: “The amendment made by paragraph (1) [amending this section] shall take effect on October 1, 1998.”

Title IX of Pub. L. 105-206 effective simultaneously with enactment of Pub. L. 105-178 and to be treated as included in Pub. L. 105-178 at time of enactment, and provisions of Pub. L. 105-178, as in effect on day before July 22, 1998, that are amended by title IX of Pub. L. 105-206 to be treated as not enacted, see section 9016 of Pub. L. 105-206, set out as a note under section 101 of Title 23, Highways.

Pub. L. 105-178, title IX, §9002(e)(2), June 9, 1998, 112 Stat. 501, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendment made by section 901(b) of the Taxpayer Relief Act of 1997 [Pub. L. 105-34]."

Pub. L. 105-178, title IX, §9004(a)(2), June 9, 1998, 112 Stat. 504, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect on October 1, 1998."

Pub. L. 105-178, title IX, §9004(b)(2), June 9, 1998, 112 Stat. 504, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendments made by section 901 of the Taxpayer Relief Act of 1997 [Pub. L. 105-34]."

Pub. L. 105-178, title IX, §9005(e), June 9, 1998, 112 Stat. 506, provided that: "The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of enactment of this Act [June 9, 1998]."

EFFECTIVE DATE OF 1997 AMENDMENTS

Pub. L. 105-130, §9(d), Dec. 1, 1997, 111 Stat. 2561, provided that: "The amendments made by this section [amending this section and sections 9504 and 9511 of this title] shall take effect on October 1, 1997."

Pub. L. 105-34, title IX, §901(f), Aug. 5, 1997, 111 Stat. 872, provided that: "The amendments made by this section [amending this section] shall apply to taxes received in the Treasury after September 30, 1997."

Amendment by section 1032(e)(13), (14) of Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, set out as a note under section 4041 of this title.

Amendment by section 1601(f)(2) of Pub. L. 105-34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-188, to which it relates, see section 1601(j) of Pub. L. 105-34, set out as a note under section 23 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13242(d)(34) to (41) of Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

Pub. L. 103-66, title XIII, §13244(b), Aug. 10, 1993, 107 Stat. 529, provided that: "The amendment made by this section [amending this section] shall apply to amounts attributable to taxes imposed on or after October 1, 1995."

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(a)(5)(D)-(F) of Pub. L. 101-508 applicable to gasoline removed (as defined in former section 4082 of this title) after Nov. 30, 1990, see section 11211(a)(6) of Pub. L. 101-508, set out as a note under section 4041 of this title.

Amendment by section 11211(b)(6)(H) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101-508, set out as a note under section 4041 of this title.

Pub. L. 101-508, title XI, §11211(h)(2), Nov. 5, 1990, 104 Stat. 1388-427, provided that: "The amendment made by paragraph (1) [amending this section] shall apply to amounts attributable to taxes imposed on or after December 1, 1990."

Pub. L. 101-508, title XI, §11211(i)(4), Nov. 5, 1990, 104 Stat. 1388-428, provided that: "The amendments made by this subsection [amending this section and section 9504 of this title] shall take effect on December 1, 1990."

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective as if included in the provision of the Revenue Act of 1987, Pub. L.

100-203, title X, to which such amendment relates, see section 7823 of Pub. L. 101-239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-448 effective Oct. 1, 1988, see section 6(e) of Pub. L. 100-448, set out as a note under section 777 of Title 16, Conservation.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99-499, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(43) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 911(d)(1) of Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under section 6427 of this title.

Amendment by section 1016(b) of Pub. L. 98-369 effective Oct. 1, 1984, see section 1016(e) of Pub. L. 98-369, set out as an Effective Date note under section 9504 of this title.

EFFECTIVE DATE; SAVINGS PROVISION

Pub. L. 97-424, title V, §531(e), Jan. 6, 1983, 96 Stat. 2192, provided that:

"(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 460-11 of Title 16, Conservation, and amending provisions set out as a note under section 120 of Title 23, Highways] shall take effect on January 1, 1983.

"(2) NEW HIGHWAY TRUST FUND TREATED AS CONTINUATION OF OLD.—The Highway Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the Highway Trust Fund established by section 209 of the Highway Revenue Act of 1956 [section 209 of act June 29, 1956, ch. 462, title II, 70 Stat. 397, set out as a note under section 120 of Title 23, Highways]. Any reference in any law to the Highway Trust Fund established by such section 209 shall be deemed to include (wherever appropriate) a reference to the Highway Trust Fund established by the amendments made by this section."

CALCULATION OF ESTIMATED TRUST FUND CONTRIBUTIONS

Pub. L. 108-310, §12(g), Sept. 30, 2004, 118 Stat. 1163, provided that: "The amendment made by section 13(c) of this Act [amending this section] shall have no effect on the estimates of tax payments attributable to highway users in each State paid into the Highway Trust Fund for purposes of apportioning funds to States in fiscal year 2004 until enactment of a multiyear law reauthorizing surface transportation programs."

SPECIAL RULE FOR CORE HIGHWAY PROGRAMS

Pub. L. 108-280, §10(a)(4), July 30, 2004, 118 Stat. 887, which provided for the temporary application of subs. (b)(5) and (c)(1) of this section relating to core highway programs, was repealed by Pub. L. 108-310, §13(a)(4), Sept. 30, 2004, 118 Stat. 1163.

REPORT ON NONHIGHWAY RECREATIONAL FUEL TAXES

Pub. L. 102-240, title VIII, §8003(d), Dec. 18, 1991, 105 Stat. 2206, provided that: "The Secretary of the Treasury shall, within a reasonable period after the close of each of fiscal years 1992 through 1996, submit a report to the Committee on Ways and Means of the House of

Representatives and the Committee on Finance of the Senate specifying his estimate of the amount of non-highway recreational fuel taxes (as defined in [former] section 9503(c)(6) of the Internal Revenue Code of 1986, as added by this Act) received in the Treasury during such fiscal year.’

§ 9504. Sport Fish Restoration and Boating Trust Fund

(a) Creation of Trust Fund

There is hereby established in the Treasury of the United States a trust fund to be known as the “Sport Fish Restoration and Boating Trust Fund”. Such Trust Fund shall consist of such amounts as may be appropriated, credited, or paid to it as provided in this section, section 9503(c)(3), section 9503(c)(4), or section 9602(b).

(b) Sport Fish Restoration and Boating Trust Fund

(1) Transfer of certain taxes to Trust Fund

There is hereby appropriated to the Sport Fish Restoration and Boating Trust Fund amounts equivalent to the following amounts received in the Treasury on or after October 1, 1984—

(A) the taxes imposed by section 4161(a) (relating to sport fishing equipment), and

(B) the import duties imposed on fishing tackle under heading 9507 of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) and on yachts and pleasure craft under chapter 89 of the Harmonized Tariff Schedule of the United States.

(2) Expenditures from Trust Fund

Amounts in the Sport Fish Restoration and Boating Trust Fund shall be available, as provided by appropriation Acts, for making expenditures—

(A) to carry out the purposes of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the MAP-21),

(B) to carry out the purposes of section 7404(d) of the Transportation Equity Act for the 21st Century (as in effect on the date of the enactment of the MAP-21), and

(C) to carry out the purposes of the Coastal Wetlands Planning, Protection and Restoration Act (as in effect on the date of the enactment of the MAP-21).

Amounts transferred to such account under section 9503(c)(4) may be used only for making expenditures described in subparagraph (C) of this paragraph.

(c) Expenditures from Boat Safety Account

Amounts remaining in the Boat Safety Account on October 1, 2005, and amounts thereafter credited to the Account under section 9602(b), shall be available, without further appropriation, for making expenditures before October 1, 2010, to carry out the purposes of section 15 of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users). For purposes of section 9602, the Boat Safety Account shall be treated as a Trust Fund established by this subchapter.

(d) Limitation on transfers to Trust Fund

(1) In general

Except as provided in paragraph (2), no amount may be appropriated or paid to the Sport Fish Restoration and Boating Trust Fund on and after the date of any expenditure from such Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

(A) any provision of law which is not contained or referenced in this title or in a revenue Act, and

(B) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this subsection.

(2) Exception for prior obligations

Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before October 1, 2014, in accordance with the provisions of this section.

(e) Cross reference

For provision transferring motorboat fuels taxes to Sport Fish Restoration and Boating Trust Fund, see section 9503(c)(3).

(Added Pub. L. 98-369, div. A, title X, §1016(a), July 18, 1984, 98 Stat. 1019; amended Pub. L. 100-418, title I, §1214(p)(2), Aug. 23, 1988, 102 Stat. 1159; Pub. L. 100-448, §6(a)(2), (c)(3), Sept. 28, 1988, 102 Stat. 1839, 1841; Pub. L. 101-508, title XI, §11211(i)(2), (3), Nov. 5, 1990, 104 Stat. 1388-428; Pub. L. 102-240, title VIII, §8002(d)(2)(C), (i), Dec. 18, 1991, 105 Stat. 2204, 2205; Pub. L. 105-130, §9(b), Dec. 1, 1997, 111 Stat. 2561; Pub. L. 105-178, title IX, §9005(b)-(d), (f), June 9, 1998, 112 Stat. 505; Pub. L. 105-206, title IX, §9015(b), July 22, 1998, 112 Stat. 867; Pub. L. 106-408, title I, §126, Nov. 1, 2000, 114 Stat. 1775; Pub. L. 108-88, §12(b), Sept. 30, 2003, 117 Stat. 1129; Pub. L. 108-202, §12(b), Feb. 29, 2004, 118 Stat. 491; Pub. L. 108-224, §10(b), Apr. 30, 2004, 118 Stat. 639; Pub. L. 108-263, §10(b), June 30, 2004, 118 Stat. 710; Pub. L. 108-280, §10(b), July 30, 2004, 118 Stat. 888; Pub. L. 108-310, §13(b), Sept. 30, 2004, 118 Stat. 1163; Pub. L. 109-14, §9(b), May 31, 2005, 119 Stat. 335; Pub. L. 109-20, §9(b), July 1, 2005, 119 Stat. 357; Pub. L. 109-35, §9(b), July 20, 2005, 119 Stat. 391; Pub. L. 109-37, §9(b), July 22, 2005, 119 Stat. 406; Pub. L. 109-40, §9(b), July 28, 2005, 119 Stat. 422; Pub. L. 109-42, §7(b), (d)(2), (3), July 30, 2005, 119 Stat. 437, 438; Pub. L. 109-59, title XI, §§11101(d)(2), 11115(b)(1)-(2)(D), (c), 11151(c), (e)(1), Aug. 10, 2005, 119 Stat. 1945, 1949, 1950, 1968, 1969; Pub. L. 109-74, title III, §301(a), Sept. 29, 2005, 119 Stat. 2032; Pub. L. 109-304, §16(c)(2), Oct. 6, 2006, 120 Stat. 1706; Pub. L. 110-181, div. C, title XXXV, §3529(c)(1), Jan. 28, 2008, 122 Stat. 603; Pub. L. 111-68, div. B, §161(a), Oct. 1, 2009, 123 Stat. 2052; Pub. L. 111-88, div. B, §103, Oct. 30, 2009, 123 Stat. 2972; Pub. L. 111-147, title IV, §§444(b)(5)-(7), 445(b), Mar. 18, 2010, 124 Stat. 94, 95; Pub. L. 111-322, title II, §2401(b), Dec. 22, 2010, 124 Stat. 3531; Pub. L. 112-5, title IV, §401(b), Mar. 4, 2011, 125 Stat. 22; Pub. L. 112-30, title I, §141(b), Sept. 16, 2011, 125 Stat. 355; Pub. L. 112-102, title IV, §401(b), Mar. 30, 2012, 126 Stat. 281; Pub. L. 112-140, title IV, §401(b), June 29, 2012, 126 Stat.