

## AMENDMENTS

2000—Subsec. (b)(6). Pub. L. 106-176, §123(b)(1), substituted “recreation-related” for “recreation related”.

Subsec. (e). Pub. L. 106-176, §123(b)(2)(A), (C), in introductory provisions, substituted “water-related” for “water related” and “man-made” for “manmade” and, in concluding provisions, substituted “man-made” for “manmade”.

Subsec. (e)(1). Pub. L. 106-176, §123(b)(2)(C), substituted “man-made” for “manmade”.

Subsec. (e)(2). Pub. L. 106-176, §123(b)(2)(B), substituted “federally managed” for “federally-managed”.

1997—Pub. L. 105-83 made technical amendment to directory language of Pub. L. 104-333, §1021(b), which added this section.

## CHANGE OF NAME

Committee on Resources of House of Representatives changed to Committee on Natural Resources of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007.

## RECREATIONAL OPPORTUNITIES AT FEDERALLY-MANAGED MANMADE LAKES AND RESERVOIRS

Pub. L. 104-333, div. I, title X, §1021(a), Nov. 12, 1996, 110 Stat. 4210, as amended by Pub. L. 106-176, title I, §123(a), Mar. 10, 2000, 114 Stat. 29, provided that: “The Congress finds that the Federal Government, under the authority of the Reclamation Act [probably means act June 17, 1902, ch. 1093, 32 Stat. 388, see Short Title note under section 371 of Title 43, Public Lands] and other statutes, has developed man-made lakes and reservoirs that have become a powerful magnet for diverse recreational activities and that such activities contribute to the well-being of families and individuals and the economic viability of local communities. The Congress further finds that in order to further the purposes of the Land and Water Conservation Fund, the President should appoint an advisory commission to review the current and anticipated demand for recreational opportunities at federally managed man-made lakes and reservoirs through creative partnerships involving Federal, State, and local governments and the private sector and to develop alternatives for enhanced recreational use of such facilities.”

**§ 4601-11. Transfers to and from land and water conservation fund****(a) Motorboat fuel taxes from highway trust fund into conservation fund**

There shall be set aside in the land and water conservation fund in the Treasury of the United States provided for in sections 4601-4 to 4601-6a and 4601-7 to 4601-10e of this title the amounts specified in section 9503(c)(3)(A) of title 26 (relating to transfer to Land and Water Conservation Fund).

**(b) Refunds of gasoline taxes for certain non-highway purposes or used by local transit systems and motorboat fuel taxes from conservation fund into general fund of Treasury**

There shall be paid from time to time from the land and water conservation fund into the general fund of the Treasury amounts estimated by the Secretary of the Treasury as equivalent to—

(1) the amounts paid before October 1, 2017, under section 6421 of title 26 (relating to amounts paid in respect of gasoline used for certain nonhighway purposes or by local transit systems) with respect to gasoline used after December 31, 1964, in motorboats, on the basis of claims filed for periods ending before October 1, 2016; and

(2) 80 percent of the floor stocks refunds made before October 1, 2017, under section 6412

of title 26 with respect to gasoline to be used in motorboats.

(Pub. L. 88-578, title II, §201, Sept. 3, 1964, 78 Stat. 904; Pub. L. 91-605, title III, §302, Dec. 31, 1970, 84 Stat. 1743; Pub. L. 94-273, §3(4), Apr. 21, 1976, 90 Stat. 376; Pub. L. 94-280, title III, §302, May 5, 1976, 90 Stat. 456; Pub. L. 95-599, title V, §503(b), Nov. 6, 1978, 92 Stat. 2757; Pub. L. 97-424, title V, §531(c), Jan. 6, 1983, 96 Stat. 2191; Pub. L. 99-514, §2, title XVIII, §1875(e), Oct. 22, 1986, 100 Stat. 2095, 2897; Pub. L. 100-17, title V, §503(c), Apr. 2, 1987, 101 Stat. 258; Pub. L. 101-508, title XI, §11211(g)(2), Nov. 5, 1990, 104 Stat. 1388-427; Pub. L. 102-240, title VIII, §8002(d)(2)(B), Dec. 18, 1991, 105 Stat. 2204; Pub. L. 105-178, title IX, §9002(c)(2)(B), June 9, 1998, 112 Stat. 500; Pub. L. 109-59, title XI, §11101(c)(2)(B), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112-30, title I, §142(e)(2)(B), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, §402(e)(2)(B), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-140, title IV, §402(d)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112-141, div. D, title I, §40102(e)(2)(B), July 6, 2012, 126 Stat. 845.)

## REFERENCES IN TEXT

Section 6412(a)(2) of title 26, referred to in subsec. (b)(2), was redesignated as “section 6412(a)(1) of title 26” by Pub. L. 94-455, §1906(22), Oct. 4, 1976, 90 Stat. 1827.

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2012—Subsec. (b)(1). Pub. L. 112-141, §40102(e)(2)(B), substituted “October 1, 2017” for “July 1, 2013” and “October 1, 2016” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 402(d)(2)(B), temporarily substituted “July 7, 2013” for “July 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)(2)(B), substituted “July 1, 2013” for “April 1, 2013” and “July 1, 2012” for “April 1, 2012”.

Subsec. (b)(2). Pub. L. 112-141, §40102(e)(2)(B)(i), substituted “October 1, 2017” for “July 1, 2013”.

Pub. L. 112-140, §§1(c), 402(d)(2)(B)(i), temporarily substituted “July 7, 2013” for “July 1, 2013”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §402(e)(2)(B)(i), substituted “July 1, 2013” for “April 1, 2013”.

2011—Subsec. (a). Pub. L. 112-30, §142(e)(2)(B)(ii)(I), substituted “section 9503(c)(3)(A) of title 26 (relating to transfer to Land and Water Conservation Fund)” for “section 9503(c)(4)(B) of title 26 (relating to special motor fuels and gasoline used in motorboats)”.

Subsec. (b)(1). Pub. L. 112-30, §142(e)(2)(B)(i), substituted “April 1, 2013” for “October 1, 2012” and “April 1, 2012” for “October 1, 2011”.

Subsec. (b)(2). Pub. L. 112-30, §142(e)(2)(B)(i)(I), (ii)(II), substituted “April 1, 2013” for “October 1, 2012” and “section 6412” for “section 6412(a)(2)”.

2005—Subsec. (b). Pub. L. 109-59 substituted “2011” for “2003” in par. (1) and “2012” for “2004” in pars. (1) and (2).

1998—Subsec. (b). Pub. L. 105-178 substituted “2003” for “1997” in par. (1) and “2004” for “1998” in pars. (1) and (2).

1991—Subsec. (b). Pub. L. 102-240 substituted “1997” for “1995” and “1998” for “1996” wherever appearing.

1990—Subsec. (b). Pub. L. 101-508 substituted “1995” for “1993” and “1996” for “1994” wherever appearing.

1987—Subsec. (b). Pub. L. 100-17 substituted “1993” for “1988” and “1994” for “1989” wherever appearing.

1986—Subsec. (a). Pub. L. 99-514, §2, substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

Pub. L. 99-514, §1875(e), substituted “section 9503(c)(4)(B) of title 26” for “section 209(f)(5) of the Highway Revenue Act of 1956”.

Subsec. (b)(1). Pub. L. 99-514, §2, substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

1983—Subsec. (b). Pub. L. 97-424 substituted “1989” for “1985” and “1988” for “1984” wherever appearing.

1978—Subsec. (b). Pub. L. 95-599 substituted “1984” for “1979” and “1985” for “1980” wherever appearing.

1976—Subsec. (b). Pub. L. 94-280 substituted “1979” for “1977” and “1980” for “1978” wherever appearing.

Pub. L. 94-273 substituted “October” for “July” wherever appearing.

1970—Subsec. (b). Pub. L. 91-605 substituted “1977” for “1972” and “1978” for “1973” wherever appearing.

#### EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Pub. L. 112-141, div. D, title I, §40102(f), July 6, 2012, 126 Stat. 845, provided that: “Except as otherwise provided in this section, the amendments made by this section [amending this section and sections 4041, 4051, 4071, 4081, 4221, 4481 to 4483, 6412, and 9503 of Title 26, Internal Revenue Code] shall take effect on July 1, 2012.”

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, §402(f), June 29, 2012, 126 Stat. 403, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this section and sections 4041, 4051, 4071, 4081, 4221, 4482, 4483, 6412, and 9503 of Title 26, Internal Revenue Code] shall take effect on July 1, 2012.

“(2) TECHNICAL CORRECTION.—The amendment made by subsection (e) [amending section 4482 of Title 26] shall take effect as if included in section 402 of the Surface Transportation Extension Act of 2012 [Pub. L. 112-102].”

Pub. L. 112-102, title IV, §402(f), Mar. 30, 2012, 126 Stat. 283, provided that: “The amendments made by this section [amending this section and sections 4041, 4051, 4071, 4081, 4221, 4481 to 4483, 6412, and 9503 of Title 26, Internal Revenue Code] shall take effect on April 1, 2012.”

#### EFFECTIVE DATE OF 2011 AMENDMENT

Pub. L. 112-30, title I, §142(f), Sept. 16, 2011, 125 Stat. 357, provided that: “The amendments made by this section [amending this section and sections 4041, 4051, 4071, 4081, 4221, 4481 to 4483, 6412, and 9503 of Title 26, Internal Revenue Code] shall take effect on October 1, 2011.”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1875(e) of Pub. L. 99-514 effective as if included in the provision of the Tax Reform Act of 1984, Pub. L. 98-369, to which such amendment relates, except as otherwise provided, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of Title 26, Internal Revenue Code.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-424 effective Jan. 1, 1983, see section 531(e) of Pub. L. 97-424, set out as an Effective Date; Savings Provision note under section 9503 of Title 26, Internal Revenue Code.

#### EFFECTIVE DATE

Section effective Jan. 1, 1965, see note set out under section 4601-4 of this title.

#### PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] of title XVIII [§§1800-1899A] of Pub. L.

99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of Title 26, Internal Revenue Code.

#### PART C—WATER RESOURCES PROJECTS

### § 4601-12. Recreation and fish and wildlife benefits of Federal multiple-purpose water resources projects; Congressional declaration of policy

It is the policy of the Congress and the intent of this part (a) in investigating and planning any Federal navigation, flood control, reclamation, hydroelectric, or multiple-purpose water resource project, full consideration shall be given to the opportunities, if any, which the project affords for outdoor recreation and for fish and wildlife enhancement and that, wherever any such project can reasonably serve either or both of these purposes consistently with the provisions of this part, it shall be constructed, operated, and maintained accordingly; (b) planning with respect to the development of the recreation potential of any such project shall be based on the coordination of the recreational use of the project area with the use of existing and planned Federal, State, or local public recreation developments; and (c) project construction agencies shall encourage non-Federal public bodies to administer project land and water areas for recreation and fish and wildlife enhancement purposes and operate, maintain, and replace facilities provided for those purposes unless such areas or facilities are included or proposed for inclusion within a national recreation area, or are appropriate for administration by a Federal agency as a part of the national forest system, as a part of the public lands classified for retention in Federal ownership, or in connection with an authorized Federal program for the conservation and development of fish and wildlife.

(Pub. L. 89-72, §1, July 9, 1965, 79 Stat. 213.)

#### REFERENCES IN TEXT

This part, referred to in text, was in the original “this Act”, meaning Pub. L. 89-72, which enacted sections 4601-12 to 4601-21 of this title and amended sections 4601-5(a) and 662(d) of this title.

#### SHORT TITLE

Pub. L. 89-72, §12, July 9, 1965, 79 Stat. 218, provided: “This Act [enacting this section and sections 4601-13 to 4601-21 of this title and amending sections 4601-5(a) and 662(d) of this title], may be cited as the ‘Federal Water Project Recreation Act’.”

### § 4601-13. Non-Federal administration of project land and water areas

#### (a) Allocation of costs

If, before authorization of a project, non-Federal public bodies indicate their intent in writing to agree to administer project land and water areas for recreation or fish and wildlife enhancement or for both of these purposes pursuant to the plan for the development of the project approved by the head of the agency having administrative jurisdiction over it and to