

§ 1111. Exemption from taxation

The Commission shall not be subject to Federal, State, or municipal taxation in the United States on any real or personal property held by it or on any gift, bequest, or devise to it of any personal or real property, or on its income, whether from governmental appropriations, admission fees, concessions, or donations.

(Pub. L. 88-363, § 12, July 7, 1964, 78 Stat. 301.)

§ 1112. Tax treatment of any gift, devise or bequest to the Commission

For the purpose of Federal income, estate, and gift taxes, any gift, devise, or bequest to or for the use of the Commission, and accepted by the Commission under authority of this chapter, shall be deemed to be a gift, devise, or bequest to or for the use of the United States, as the case may be, if it is not deducted as a gift, devise, or bequest to or for the use of the Government of Canada under the income, estate, or gift tax laws of the Government of Canada.

(Pub. L. 88-363, § 13, July 7, 1964, 78 Stat. 301.)

§ 1113. Authorization of appropriations

There are hereby authorized to be appropriated to the Department of the Interior without fiscal year limitation such sums as may be necessary for the purposes of this chapter and the agreement with the Government of Canada signed January 22, 1964, article 11 of which provides that the Governments of the United States and Canada shall share equally the costs of developing and the annual cost of operating and maintaining the Roosevelt Campobello International Park.

(Pub. L. 88-363, § 14, July 7, 1964, 78 Stat. 301.)

CHAPTER 23—NATIONAL WILDERNESS PRESERVATION SYSTEM

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§ 1131. National Wilderness Preservation System**(a) Establishment; Congressional declaration of policy; wilderness areas; administration for public use and enjoyment, protection, preservation, and gathering and dissemination of information; provisions for designation as wilderness areas**

In order to assure that an increasing population, accompanied by expanding settlement and growing mechanization, does not occupy and modify all areas within the United States and its possessions, leaving no lands designated for preservation and protection in their natural condition, it is hereby declared to be the policy of the Congress to secure for the American people of present and future generations the benefits of an enduring resource of wilderness. For this purpose there is hereby established a National Wilderness Preservation System to be

composed of federally owned areas designated by Congress as "wilderness areas", and these shall be administered for the use and enjoyment of the American people in such manner as will leave them unimpaired for future use and enjoyment as wilderness, and so as to provide for the protection of these areas, the preservation of their wilderness character, and for the gathering and dissemination of information regarding their use and enjoyment as wilderness; and no Federal lands shall be designated as "wilderness areas" except as provided for in this chapter or by a subsequent Act.

(b) Management of area included in System; appropriations

The inclusion of an area in the National Wilderness Preservation System notwithstanding, the area shall continue to be managed by the Department and agency having jurisdiction thereover immediately before its inclusion in the National Wilderness Preservation System unless otherwise provided by Act of Congress. No appropriation shall be available for the payment of expenses or salaries for the administration of the National Wilderness Preservation System as a separate unit nor shall any appropriations be available for additional personnel stated as being required solely for the purpose of managing or administering areas solely because they are included within the National Wilderness Preservation System.

(c) "Wilderness" defined

A wilderness, in contrast with those areas where man and his own works dominate the landscape, is hereby recognized as an area where the earth and its community of life are untrammelled by man, where man himself is a visitor who does not remain. An area of wilderness is further defined to mean in this chapter an area of undeveloped Federal land retaining its primeval character and influence, without permanent improvements or human habitation, which is protected and managed so as to preserve its natural conditions and which (1) generally appears to have been affected primarily by the forces of nature, with the imprint of man's work substantially unnoticeable; (2) has outstanding opportunities for solitude or a primitive and unconfined type of recreation; (3) has at least five thousand acres of land or is of sufficient size as to make practicable its preservation and use in an unimpaired condition; and (4) may also contain ecological, geological, or other features of scientific, educational, scenic, or historical value.

(Pub. L. 88-577, § 2, Sept. 3, 1964, 78 Stat. 890.)

SHORT TITLE

Pub. L. 88-577, § 1, Sept. 3, 1964, 78 Stat. 890, provided that: "This Act [enacting this chapter] may be cited as the 'Wilderness Act'."

§ 1132. Extent of System**(a) Designation of wilderness areas; filing of maps and descriptions with Congressional committees; correction of errors; public records; availability of records in regional offices**

All areas within the national forests classified at least 30 days before September 3, 1964 by the