

that the State prefers an applicability date for such amendments that is after the date on which the legislature will convene, such amendments shall be applicable to the State on the 60th day following the date on which the legislature next convenes.”

EFFECTIVE DATE OF 1991 AMENDMENT

Amendment by Pub. L. 102-240 effective Dec. 18, 1991, and applicable to funds authorized to be appropriated or made available after Sept. 30, 1991, and, with certain exceptions, not applicable to funds appropriated or made available on or before Sept. 30, 1991, see section 1100 of Pub. L. 102-240, set out as a note under section 104 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-599, title I, §123(e), Nov. 6, 1978, 92 Stat. 2702, provided that subsec. (c)(2) and (3) of this section be applicable to certifications required by this section to be filed on or after Jan. 1, 1980, prior to repeal by Pub. L. 96-106, §12, Nov. 9, 1979, 93 Stat. 798.

ENFORCEMENT OF VEHICLE WEIGHT LIMITATIONS

Pub. L. 95-599, title I, §123(a)-(c), Nov. 6, 1978, 92 Stat. 2701, as amended by Pub. L. 100-17, title I, §133(c)(4), Apr. 2, 1987, 101 Stat. 173, provided that:

“(a) Not later than the one-hundred-eightieth day after the date of enactment of this section [Nov. 6, 1978], the Secretary of Transportation, hereunder referred to as the ‘Secretary’, in consultation with each State shall inventory the existing system of penalties for violations of vehicle weight laws, rules, and regulations on any portion of any Federal-aid system in such State. Each State shall annually thereafter report to the Secretary its current inventory.

“(b)(1) Not later than the one-hundred-eightieth day after the date of enactment of this section [Nov. 6, 1978], the Secretary, in consultation with each State, shall inventory the existing system in such State for the issuance of special permits. Each State shall annually thereafter report to the Secretary its current inventory.

“(2) For purposes of this subsection, the term ‘special permit’ means a license or permit issued pursuant to State law, rule, or regulation which authorizes a vehicle to exceed the weight limitation for such vehicle established under State law, rule, or regulation.

“(c) Not later than January 1 of the second calendar year which begins after the date of enactment of this section [Nov. 6, 1978] and each calendar year thereafter the Secretary shall submit to the Committee on Environment and Public Works of the Senate and the Committee on Public Works and Transportation [now Committee on Transportation and Infrastructure] of the House of Representatives an annual report together with such recommendations as the Secretary deems necessary on (1) the latest annual inventory of State systems of penalties required by subsection (a) of this section; (2) the latest annual inventory of State systems for the issuance of special permits required by subsection (b) of this section; (3) the annual certification submitted by each State required by section 141(b) of title 23, United States Code.”

[For termination, effective May 15, 2000, of reporting provisions in section 123(c) of Pub. L. 95-599, set out above, see section 3003 of Pub. L. 104-66, as amended, set out as a note under section 1113 of Title 31, Money and Finance, and page 135 of House Document No. 103-7.]

§ 142. Public transportation

(a)(1) To encourage the development, improvement, and use of public mass transportation systems operating buses on Federal-aid highways for the transportation of passengers, so as to increase the traffic capacity of the Federal-aid highways for the movement of persons, the Secretary may approve as a project on any Federal-aid highway the construction of exclusive or

preferential high occupancy vehicle lanes, highway traffic control devices, bus passenger loading areas and facilities (including shelters), and fringe and transportation corridor parking facilities, which may include electric vehicle charging stations or natural gas vehicle refueling stations, to serve high occupancy vehicle and public mass transportation passengers, and sums apportioned under section 104(b) of this title shall be available to finance the cost of projects under this paragraph. If fees are charged for the use of any parking facility constructed under this section, the rate thereof shall not be in excess of that required for maintenance and operation of the facility and the cost of providing shuttle service to and from the facility (including compensation to any person for operating the facility and for providing such shuttle service).

(2) In addition to the projects under paragraph (1), the Secretary may approve payment from sums apportioned under section 104(b)(2) for carrying out any capital transit project eligible for assistance under chapter 53 of title 49, capital improvement to provide access and coordination between intercity and rural bus service, and construction of facilities to provide connections between highway transportation and other modes of transportation.

(b) Sums apportioned in accordance with section 104(b)(1) shall be available to finance the Federal share of projects for exclusive or preferential high occupancy vehicle, truck, and emergency vehicle routes or lanes. Routes constructed under this subsection shall not be subject to the third sentence of section 109(b) of this title.

(c) ACCOMMODATION OF OTHER MODES OF TRANSPORTATION.—The Secretary may approve as a project on any Federal-aid highway for payment from sums apportioned under section 104(b) modifications to existing highways eligible under the program that is the source of the funds on such highway necessary to accommodate other modes of transportation if such modifications will not adversely affect automotive safety.

(d) METROPOLITAN PLANNING.—Any project carried out under this section in an urbanized area shall be subject to the metropolitan planning requirements of section 134.

(e)(1) For all purposes of this title, a project authorized by subsection (a)(1) of this section shall be deemed to be a highway project.

(2) Projects authorized by subsection (a)(2) shall be subject to, and governed in accordance with, all provisions of this title applicable to projects on the surface transportation program, except to the extent determined inconsistent by the Secretary.

(3) The Federal share payable on account of projects authorized by subsection (a) of this section shall be that provided in section 120 of this title.

(f) AVAILABILITY OF RIGHTS-OF-WAY.—In any case where sufficient land or air space exists within the publicly acquired rights-of-way of any highway, constructed in whole or in part with Federal-aid highway funds, to accommodate needed passenger, commuter, or high speed rail, magnetic levitation systems, and highway

and nonhighway public mass transit facilities, the Secretary shall authorize a State to make such lands, air space, and rights-of-way available with or without charge to a publicly or privately owned authority or company or any other person for such purposes if such accommodation will not adversely affect automotive safety.

(g) The provision of assistance under subsection (a)(2) shall not be construed as bringing within the application of chapter 15 of title 5, United States Code, any non-supervisory employee of an urban mass transportation system (or of any other agency or entity performing related functions) to whom such chapter is otherwise inapplicable.

(h) Funds available for expenditure to carry out the purposes of subsection (a)(2) of this section shall be supplementary to and not in substitution for funds authorized and available for obligation pursuant to chapter 53 of title 49.

(i) The provisions of section 5323(a)(1)(D)¹ of title 49 shall apply in carrying out subsection (a)(2) of this section.

(Added Pub. L. 91-605, title I, §111(a), Dec. 31, 1970, 84 Stat. 1719; amended Pub. L. 93-87, title I, §121(a), Aug. 13, 1973, 87 Stat. 259; Pub. L. 94-280, title I, §127, May 5, 1976, 90 Stat. 440; Pub. L. 97-424, title I, §120, Jan. 6, 1983, 96 Stat. 2111; Pub. L. 102-240, title I, §1027(a)-(e), title III, §3003(b), Dec. 18, 1991, 105 Stat. 1966, 2088; Pub. L. 103-272, §5(f)(2), July 5, 1994, 108 Stat. 1374; Pub. L. 103-429, §7(a)(4)(C), Oct. 31, 1994, 108 Stat. 4389; Pub. L. 105-178, title I, §1103(l)(3)(D), (4), June 9, 1998, 112 Stat. 126; Pub. L. 112-141, div. A, title I, §§1513(b), 1519(c)(9), July 6, 2012, 126 Stat. 572, 576.)

REFERENCES IN TEXT

Section 5323(a)(1)(D) of title 49, referred to in subsec. (i), was omitted in the general amendment of section 5323(a)(1) of Title 49, Transportation, by Pub. L. 109-59, Title III, §3023(a)(1), Aug. 10, 2005, 119 Stat. 1615.

AMENDMENTS

2012—Subsec. (a)(1). Pub. L. 112-141, §§1513(b), 1519(c)(9)(A)(i)(II)-(IV), struck out “(hereafter in this section referred to as ‘buses’)” after “transportation of passengers”, substituted “of the Federal-aid highways” for “of the Federal-aid systems” and “Federal-aid highway” for “Federal-aid system”, and inserted “, which may include electric vehicle charging stations or natural gas vehicle refueling stations,” after “parking facilities”.

Pub. L. 112-141, §1519(c)(9)(A)(i)(I), which directed substitution of “buses” for “motor vehicles (other than rail)”, was executed by making the substitution for “motor vehicles (other than on rail)”, to reflect the probable intent of Congress.

Subsec. (a)(2). Pub. L. 112-141, §1519(c)(9)(A)(ii), struck out “as a project on the the surface transportation program for” after “Secretary may approve” and substituted “section 104(b)(2)” for “section 104(b)(3)”.

Subsec. (b). Pub. L. 112-141, §1519(c)(9)(B), substituted “104(b)(1)” for “104(b)(4)”.

Subsec. (c). Pub. L. 112-141, §1519(c)(9)(C), substituted “highway” for “system” in two places and substituted “highways eligible under the program that is the source of the funds” for “highway facilities”.

Subsec. (e)(2). Pub. L. 112-141, §1519(c)(9)(D), substituted “Projects authorized by subsection (a)(2)” for “Notwithstanding section 209(f)(1) of the Highway Revenue Act of 1956, the Highway Trust Fund shall be

available for making expenditures to meet obligations resulting from projects authorized by subsection (a)(2) of this section and such projects”.

Subsec. (f). Pub. L. 112-141, §1519(c)(9)(E), substituted “exists” for “exits”.

1998—Subsec. (b). Pub. L. 105-178, §1103(l)(4), substituted “section 104(b)(4)” for “paragraph (5) of subsection (b) of section 104 of this title”.

Subsec. (c). Pub. L. 105-178, §1103(l)(3)(D), struck out “(other than section 104(b)(5)(A))” after “section 104(b)”.

1994—Subsec. (a)(2). Pub. L. 103-272, §5(f)(2)(A), substituted “chapter 53 of title 49” for “the Federal Transit Act”.

Subsec. (h). Pub. L. 103-272, §5(f)(2)(B), as amended by Pub. L. 103-429, §7(a)(4)(C), substituted “chapter 53 of title 49” for “the Federal Transit Act, as amended”.

Subsec. (i). Pub. L. 103-272, §5(f)(2)(C), as amended by Pub. L. 103-429, §7(a)(4)(C), substituted “section 5323(a)(1)(D) of title 49” for “section 3(e)(4) of the Federal Transit Act, as amended”.

1991—Subsec. (a)(2). Pub. L. 102-240, §1027(a), struck out “, beginning with the fiscal year ending June 30, 1975,” after “the Secretary may”, substituted “the surface transportation program” for “Federal-aid urban system,” and substituted “104(b)(3) for carrying out any capital transit project eligible for assistance under the Federal Transit Act, capital improvement to provide access and coordination between intercity and rural bus service, and construction of facilities to provide connections between highway transportation and other modes of transportation.” for “104(b)(6) of this title, the purchase of buses, and, beginning with the fiscal year ending June 30, 1976, approve as a project on the Federal-aid urban system, for payment from sums apportioned under section 104(b)(6) of this title, the construction, reconstruction, and improvement of fixed rail facilities, including the purchase of rolling stock for fixed rail, except that not more than \$200,000,000 of all sums apportioned for the fiscal year ending June 30, 1975, under section 104(b)(6) shall be available for the payment of the Federal share of projects for the purchase of buses.”

Subsec. (c). Pub. L. 102-240, §1027(b), amended subsec. (c) generally. Prior to amendment, subsec. (c) read as follows: “Whenever responsible local officials of an urbanized area notify the State highway department that, in lieu of a highway project the Federal share of which is to be paid from funds apportioned under section 104(b)(6) of this title for the fiscal years ending June 30, 1974, and June 30, 1975, their needs require a nonhighway public mass transit project involving the construction of fixed rail facilities, or the purchase of passenger equipment, including rolling stock for any mode of mass transit, or both, and the State highway department determines that such public mass transit project is in accordance with the planning process under section 134 of this title and is entitled to priority under such planning process, such public mass transit project shall be submitted for approval to the Secretary. Approval of the plans, specifications, and estimates for such project by the Secretary shall be deemed a contractual obligation of the United States for payment out of the general funds of its proportional share of the cost of such project in an amount equal to the Federal share which would have been paid if such project were a highway project under section 120(a) of this title. Funds previously apportioned to such State under section 104(b)(6) of this title shall be reduced by an amount equal to such Federal share.”

Subsec. (d). Pub. L. 102-240, §1027(c), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: “The establishment of routes and schedules of such public mass transportation systems in urbanized areas shall be based upon a continuing comprehensive transportation planning process carried on in accordance with section 134 of this title.”

Subsec. (e)(2). Pub. L. 102-240, §1027(e)(1), substituted “surface transportation program” for “Federal-aid urban system”.

¹ See References in Text note below.

Subsec. (f). Pub. L. 102-240, §1027(e)(2), (3), redesignated subsec. (g) as (f) and struck out former subsec. (f) which read as follows: "No project authorized by this section shall be approved unless the Secretary of Transportation has received assurances satisfactory to him from the State that high occupancy vehicles will fully utilize the proposed project."

Subsec. (g). Pub. L. 102-240, §1027(e)(3), (4), redesignated subsec. (h) as (g) and struck out "or subsection (c) of this section" after "(a)(2)". Former subsec. (g) redesignated (f).

Pub. L. 102-240, §1027(d), amended subsec. (g) generally. Prior to amendment, subsec. (g) read as follows: "In any case where sufficient land exists within the publicly acquired rights-of-way of any Federal-aid highway to accommodate needed rail or non-highway public mass transit facilities and where this can be accomplished without impairing automotive safety or future highway improvements, the Administrator may authorize a State to make such lands and rights-of-way available without charge to a publicly owned mass transit authority for such purposes wherever he may deem that the public interest will be served thereby."

Subsec. (h). Pub. L. 102-240, §3003(b), substituted "Federal Transit Act" for "Urban Mass Transportation Act of 1964".

Pub. L. 102-240, §1027(e)(3), (5), redesignated subsec. (i) as (h) and struck out "and subsection (c)" after "(a)(2)". Former subsec. (h) redesignated (g).

Subsec. (i). Pub. L. 102-240, §3003(b), substituted "Federal Transit Act" for "Urban Mass Transportation Act of 1964".

Pub. L. 102-240, §1027(e)(3), (5), redesignated subsec. (j) as (i) and struck out "and subsection (c)" after "(a)(2)". Former subsec. (i) redesignated (h).

Subsec. (j). Pub. L. 102-240, §1027(e)(3), redesignated subsec. (j) as (i).

Subsec. (k). Pub. L. 102-240, §1027(e)(2), struck out subsec. (k) which read as follows: "The Secretary shall not approve any project under subsection (a)(2) of this section in any fiscal year when there has been enacted an Urban Transportation Trust Fund or similar assured funding for both highway and public transportation."

1983—Subsec. (a)(1). Pub. L. 97-424, §120(a), inserted "and the cost of providing shuttle service to and from the facility" after "of the facility", and "and for providing such shuttle service" after "operating the facility".

Pub. L. 97-424, §120(b)(1), substituted "high occupancy vehicle lanes" for "bus lanes" after "preferential", and "high occupancy vehicle and" for "bus and other" after "facilities to serve".

Subsec. (b). Pub. L. 97-424, §120(b)(2), substituted "high occupancy vehicle" for "bus" after "preferential".

Subsec. (f). Pub. L. 97-424, §120(b)(3), substituted "high occupancy vehicles" for "public mass transportation systems".

1976—Subsec. (a)(1). Pub. L. 94-280, §127(a), inserted provision that if fees are charged for the use of any parking facility constructed under this section, the rate thereof shall not be in excess of that required for maintenance and operation of the facility (including compensation to any person for operating the facility).

Subsec. (e)(3). Pub. L. 94-280, §127(b), substituted "section 120 of this title" for "section 120 of this section".

1973—Subsec. (a). Pub. L. 93-87 designated existing provisions as par. (1), substituted "operating motor vehicles (other than on rail) on Federal-aid highways" for "operating motor vehicles on highways, other than on rails", struck out "within urbanized areas" after "buses)", inserted "for the movement of persons" after "Federal-aid systems", and substituted provisions respecting availability of sums apportioned under section 104(b) of this title for prior provisions for such sums apportioned in accordance with pars. (3), (5), and (6) of section 104(b) of this title, and added par. (2).

Subsec. (b). Pub. L. 93-87 added subsec. (b). Former subsec. (b) redesignated (d).

Subsec. (c). Pub. L. 93-87 added subsec. (c). Former subsec. (c) incorporated in subsec. (e)(1), (3) of this section.

Subsec. (d). Pub. L. 93-87 redesignated former subsec. (b) as (d), inserted "in urbanized areas" after "transportation systems", and struck out former subsec. (d) provisions which prohibited any project authorized by this section, other than a project for fringe or transportation parking facilities, from being approved unless the project would avoid the construction of a highway project which increases automobile traffic capacity, would provide a capacity for the movement of persons at least equal to that which would be provided by the avoided highway project, and would not exceed in the amount of the Federal share, the Federal share of the cost of the avoided highway project; or no other feasible or prudent highway project could provide the additional capacity for the movement of persons by motor vehicles on highways (other than on rails) provided by this project.

Subsec. (e). Pub. L. 93-87 incorporated provisions of former subsec. (c) in pars. (1) and (3) and added par. (2). Former subsec. (e) redesignated (f).

Subsec. (f). Pub. L. 93-87 redesignated former subsec. (e) as (f) and substituted "will fully utilize" for "will have adequate capability to fully utilize".

Subsecs. (g) to (k). Pub. L. 93-87 added subsecs. (g) to (k).

EFFECTIVE DATE OF 2012 AMENDMENT

Amendment by Pub. L. 112-141 effective Oct. 1, 2012, see section 3(a) of Pub. L. 112-141, set out as an Effective and Termination Dates of 2012 Amendment note under section 101 of this title.

EFFECTIVE DATE OF 1994 AMENDMENT

Pub. L. 103-429, §7(a), Oct. 31, 1994, 108 Stat. 4388, provided in part that the amendment made by section 7(a)(4)(C) is effective July 5, 1994.

EFFECTIVE DATE OF 1991 AMENDMENT

Amendment by section 1027 of Pub. L. 102-240 effective Dec. 18, 1991, and applicable to funds authorized to be appropriated or made available after Sept. 30, 1991, and, with certain exceptions, not applicable to funds appropriated or made available on or before Sept. 30, 1991, see section 1100 of Pub. L. 102-240, set out as a note under section 104 of this title.

RURAL HIGHWAY TRANSPORTATION DEMONSTRATION PROGRAM; APPROPRIATIONS AUTHORIZATION; PUBLIC NOTICE AND HEARING

Pub. L. 93-87, title I, §147, Aug. 13, 1973, 87 Stat. 274, as amended by Pub. L. 93-643, §103, Jan. 4, 1975, 88 Stat. 2282; Pub. L. 94-280, title I, §129, May 5, 1976, 90 Stat. 440; Pub. L. 95-599, title I, §132, Nov. 6, 1978, 92 Stat. 2708, provided for authorization of appropriations of \$15,000,000 for the fiscal year ending June 30, 1975, and \$60,000,000 for the fiscal year ending June 30, 1976, to carry out demonstration projects for public mass transportation projects in rural and small urban areas, authorized availability of such sums for a period of two years after the close of the fiscal year for which authorized, and required public notice and hearing for such projects.

TRANSPORTATION FOR ELDERLY AND HANDICAPPED PERSONS

Pub. L. 93-643, §105(a), Jan. 4, 1975, 88 Stat. 2282, provided that: "It is hereby declared to be the national policy that elderly and handicapped persons have the same right as other persons to utilize mass transportation facilities and services; that special efforts shall be made in the planning, design, construction, and operation of mass transportation facilities and services so that the availability to elderly and handicapped persons of mass transportation which they can effectively utilize will be assured; and that all Federal programs offering assistance for mass transportation (including

the programs under title 23, United States Code, the Federal-Aid Highway Act of 1973, and this Act [see Short Title of 1973 Amendment note under 101 of this title] effectively implement this policy.”

BUS AND OTHER PROJECT STANDARDS

Pub. L. 93-87, title I, §165, Aug. 13, 1973, 87 Stat. 282, as amended by Pub. L. 93-643, §105(b), Jan. 4, 1975, 88 Stat. 2283, provided that:

“(a) The Secretary of Transportation shall require that buses acquired with Federal financial assistance under (1) subsection (a) or (c) of section 142 of title 23, United States Code, (2) paragraph (4) of [former] subsection (e) of section 103, title 23, United States Code, or (3) section 147 of the Federal-aid [Federal-Aid] Highway Act of 1973 [set out as a note above] meet the standards prescribed by the Administrator of the Environmental Protection Agency under section 202 of the Clean Air Act [42 U.S.C. 7521], and under section 6 of the Noise Control Act of 1972 [42 U.S.C. 4905], and shall authorize the acquisition, wherever practicable, of buses which meet the special criteria for low-emission vehicles set forth in section 212 of the Clean Air Act [42 U.S.C. 7546], and for low-noise-emission products set forth in section 15 of the Noise Control Act of 1972 [42 U.S.C. 4914].

“(b) The Secretary of Transportation shall require that projects receiving Federal financial assistance under (1) subsection (a) or (c) of section 142 of title 23, United States Code, (2) paragraph (4) of [former] subsection (e) of section 103, title 23, United States Code, or (3) section 147 of the Federal-Aid Highway Act of 1973 shall be planned, designed, constructed, and operated to allow effective utilization by elderly or handicapped persons who, by reason of illness, injury, age, congenital malfunction, or other permanent or temporary incapacity or disability, including those who are non-ambulatory wheelchair-bound and those with semi-ambulatory capabilities, are unable without special facilities or special planning or design to utilize such facilities and services effectively. The Secretary shall not approve any program or project to which this section applies which does not comply with the provisions of this subsection requiring access to public mass transportation facilities, equipment, and services for elderly or handicapped persons.”

§ 143. Highway use tax evasion projects

(a) STATE DEFINED.—In this section, the term “State” means the 50 States and the District of Columbia.

(b) PROJECTS.—

(1) IN GENERAL.—The Secretary shall carry out highway use tax evasion projects in accordance with this subsection.

(2) FUNDING.—

(A) IN GENERAL.—From administrative funds made available under section 104(a), the Secretary shall deduct such sums as are necessary, not to exceed \$10,000,000 for each of fiscal years 2013 and 2014, to carry out this section.

(B) ALLOCATION OF FUNDS.—Funds made available to carry out this section may be allocated to the Internal Revenue Service and the States at the discretion of the Secretary, except that of funds so made available for each fiscal year, \$2,000,000 shall be available only to carry out intergovernmental enforcement efforts, including research and training.

(3) CONDITIONS ON FUNDS ALLOCATED TO INTERNAL REVENUE SERVICE.—Except as otherwise provided in this section, the Secretary shall not impose any condition on the use of

funds allocated to the Internal Revenue Service under this subsection.

(4) LIMITATION ON USE OF FUNDS.—Funds made available to carry out this section shall be used only—

(A) to expand efforts to enhance motor fuel tax enforcement;

(B) to fund additional Internal Revenue Service staff, but only to carry out functions described in this paragraph;

(C) to supplement motor fuel tax examinations and criminal investigations;

(D) to develop automated data processing tools to monitor motor fuel production and sales;

(E) to evaluate and implement registration and reporting requirements for motor fuel taxpayers;

(F) to reimburse State expenses that supplement existing fuel tax compliance efforts;

(G) to analyze and implement programs to reduce tax evasion associated with other highway use taxes;

(H) to support efforts between States and Indian tribes to address issues relating to State motor fuel taxes; and

(I) to analyze and implement programs to reduce tax evasion associated with foreign imported fuel.

(5) MAINTENANCE OF EFFORT.—The Secretary may not make an allocation to a State under this subsection for a fiscal year unless the State certifies that the aggregate expenditure of funds of the State, exclusive of Federal funds, for motor fuel tax enforcement activities will be maintained at a level that does not fall below the average level of such expenditure for the preceding 2 fiscal years of the State.

(6) FEDERAL SHARE.—The Federal share of the cost of a project carried out under this subsection shall be 100 percent.

(7) PERIOD OF AVAILABILITY.—Funds authorized to carry out this section shall remain available for obligation for a period of 3 years after the last day of the fiscal year for which the funds are authorized.

(8) USE OF SURFACE TRANSPORTATION PROGRAM FUNDING.—In addition to funds made available to carry out this section, a State may expend up to ¼ of 1 percent of the funds apportioned to the State for a fiscal year under section 104(b)(2) on initiatives to halt the evasion of payment of motor fuel taxes.

(9) REPORTS.—The Commissioner of the Internal Revenue Service and each State shall submit to the Secretary an annual report that describes the projects, examinations, and criminal investigations funded by and carried out under this section. Such report shall specify the estimated annual yield from such projects, examinations, and criminal investigations.

(c) EXCISE TAX FUEL REPORTING.—

(1) IN GENERAL.—Not later than 90 days after the date of enactment of the SAFETEA-LU, the Secretary shall enter into a memorandum of understanding with the Commissioner of the Internal Revenue Service for the purposes of—