

the Aquatic Resources Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the National Recreational Boating Safety and Facilities Improvement Fund established by [former] section 13107 of title 46, United States Code. Any reference in any law to the National Recreational Boating Safety and Facilities Improvement Fund established by such section shall be deemed to include (wherever appropriate) a reference to such Boat Safety Account.”

#### CONSTRUCTION OF 2006 AMENDMENT

Pub. L. 110-181, div. C, title XXXV, § 3529(c)(2), Jan. 28, 2008, 122 Stat. 603, provided that: “The provisions repealed by paragraph (1) [sections 9(a), 15(21), (33)(A)–(D)(i), and 16(c)(2) of Pub. L. 109-304, amending this section and sections 6101, 70117, 70118, 70120, and 70121 of Title 46, Shipping] shall be treated as if never enacted.”

### § 9505. Harbor Maintenance 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 “Harbor Maintenance Trust Fund”, consisting of such amounts as may be—

- (1) appropriated to the Harbor Maintenance Trust Fund as provided in this section,
- (2) transferred to the Harbor Maintenance Trust Fund by the Saint Lawrence Seaway Development Corporation pursuant to section 13(a) of the Act of May 13, 1954, or
- (3) credited to the Harbor Maintenance Trust Fund as provided in section 9602(b).

#### (b) Transfer to Harbor Maintenance Trust Fund of amounts equivalent to certain taxes

There are hereby appropriated to the Harbor Maintenance Trust Fund amounts equivalent to the taxes received in the Treasury under section 4461 (relating to harbor maintenance tax).

#### (c) Expenditures from Harbor Maintenance Trust Fund

Amounts in the Harbor Maintenance Trust Fund shall be available, as provided by appropriation Acts, for making expenditures—

- (1) to carry out section 210 of the Water Resources Development Act of 1986,
- (2) for payments of rebates of tolls or charges pursuant to section 13(b) of the Act of May 13, 1954 (as in effect on April 1, 1987), and
- (3) for the payment of all expenses of administration incurred by the Department of the Treasury, the Army Corps of Engineers, and the Department of Commerce related to the administration of subchapter A of chapter 36 (relating to harbor maintenance tax), but not in excess of \$5,000,000 for any fiscal year.

(Added Pub. L. 99-662, title XIV, § 1403(a), Nov. 17, 1986, 100 Stat. 4269; amended Pub. L. 103-182, title VI, § 683(a), Dec. 8, 1993, 107 Stat. 2218; Pub. L. 104-303, title VI, § 601, Oct. 12, 1996, 110 Stat. 3792; Pub. L. 113-121, title II, § 2102(c), June 10, 2014, 128 Stat. 1278.)

#### REFERENCES IN TEXT

Section 13 of the Act of May 13, 1954, referred to in subsecs. (a)(2) and (c)(2), is classified to section 988a of Title 33, Navigation and Navigable Waters.

Section 210 of the Water Resources Development Act of 1986, referred to in subsec. (c)(1), is classified to section 2238 of Title 33, Navigation and Navigable Waters.

#### AMENDMENTS

2014—Subsec. (c)(1). Pub. L. 113-121 struck out “(as in effect on the date of the enactment of the Water Resources Development Act of 1996)” after “1986”.

1996—Subsec. (c)(1). Pub. L. 104-303 amended par. (1) generally. Prior to amendment, par. (1) read as follows: “to carry out section 210(a) of the Water Resources Development Act of 1986 (as in effect on the date of enactment of this section).”

1993—Subsec. (c)(3). Pub. L. 103-182 amended par. (3) generally. Prior to amendment, par. (3) read as follows: “for the payment of all expenses of administration incurred—

“(A) by the Department of the Treasury in administering subchapter A of chapter 36 (relating to harbor maintenance tax), but not in excess of \$5,000,000 for any fiscal year, and

“(B) for periods during which no fee applies under paragraph (9) or (10) of section 13031(a) of the Consolidated Omnibus Budget Reconciliation Act of 1985.”

#### EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-182, title VI, § 683(b), Dec. 8, 1993, 107 Stat. 2218, provided that: “The amendment made by subsection (a) [amending this section] shall apply to fiscal years beginning after the date of the enactment of this Act [Dec. 8, 1993].”

#### EFFECTIVE DATE

Pub. L. 99-662, title XIV, § 1403(d), Nov. 17, 1986, 100 Stat. 4270, provided that: “The amendments made by this section [enacting this section] shall take effect on April 1, 1987.”

#### HARBOR MAINTENANCE TRUST FUND DEPOSITS AND EXPENDITURES

Pub. L. 102-580, title III, § 330, Oct. 31, 1992, 106 Stat. 4851, provided that:

“(a) REPORT.—Not later than March 1, 1993, and annually thereafter, the President shall transmit to the Committee on Public Works and Transportation [now Committee on Transportation and Infrastructure] of the House of Representatives and the Committee on Environment and Public Works of the Senate a report on expenditures from and deposits into the Harbor Maintenance Trust Fund.

“(b) CONTENTS.—

“(1) IN GENERAL.—Each report to be transmitted under subsection (a) shall contain the following:

“(A) A description of expenditures made from the trust fund in the previous fiscal year on a project-by-project basis.

“(B) A description of deposits made into the trust fund in the previous fiscal year and the sources of such deposits.

“(C) A 5-year projection of expenditures from and deposits into the trust fund.

“(2) PREVIOUS YEARS INFORMATION.—In addition to information required under paragraph (1), the initial report to be transmitted under subsection (a) shall contain the information described in subparagraphs (A) and (B) of paragraph (1) for fiscal years 1987 through 1992.”

### § 9506. Inland Waterways 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 “Inland Waterways Trust Fund”, consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

#### (b) Transfer to Trust Fund of amounts equivalent to certain taxes

There are hereby appropriated to the Inland Waterways Trust Fund amounts equivalent to