

fectured site, to the extent feasible, so as to indicate the action taken is a product of funding made available through the Fund. The signing may indicate the percentage amounts and dollar amounts financed by Federal and non-Federal funds, and that the source of the funding includes amounts derived from Outer Continental Shelf receipts. The Secretary shall prescribe standards and guidelines for the usage of the signing to ensure consistency of design and application.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
200307	16 U.S.C. 4601–10.	Pub. L. 88–578, title I, §8, formerly §7, Sept. 3, 1964, 78 Stat. 903; renumbered §8, Pub. L. 92–347, §2, July 11, 1972, 86 Stat. 459; Pub. L. 94–422, title I, §101(5), Sept. 28, 1976, 90 Stat. 1318.

§ 200308. Contracts for acquisition of land and water

Not more than \$30,000,000 of the amount authorized to be appropriated from the Fund by section 200303 of this title may be obligated by contract during each fiscal year for the acquisition of land, water, or interest in land or water within areas specified in section 200306(a)(2) of this title. The contract may be executed by the head of the department concerned, within limitations prescribed by the Secretary. The contract shall be a contractual obligation of the United States and shall be liquidated with money appropriated from the Fund specifically for liquidation of that contract obligation. No contract may be entered into for the acquisition of property pursuant to this section unless the acquisition is otherwise authorized by Federal law.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
200308	16 U.S.C. 4601–10a.	Pub. L. 88–578, title I, §9, formerly §8, as added Pub. L. 90–401, §4, July 15, 1968, 82 Stat. 355; Pub. L. 91–308, §3, July 7, 1970, 84 Stat. 410; renumbered §9, Pub. L. 92–347, §2, July 11, 1972, 86 Stat. 459; Pub. L. 93–303, §3, June 7, 1974, 88 Stat. 194.

RESCISSION OF CONTRACT AUTHORITY

Provisions rescinding contract authority provided for specific fiscal years by 16 U.S.C. 4601–10a (now this section) were contained in the appropriation acts listed in a note under former section 4601–10a of Title 16, Conservation, and in the following appropriation acts:

Pub. L. 114–113, div. G, title I, Dec. 18, 2015, 129 Stat. 2532.

Pub. L. 113–235, div. F, title I, Dec. 16, 2014, 128 Stat. 2402.

Pub. L. 113–76, div. G, title I, Jan. 17, 2014, 128 Stat. 295.

§ 200309. Contracts for options to acquire land and water in System

The Secretary may enter into contracts for options to acquire land, water, or interests in

land or water within the exterior boundaries of any area the acquisition of which is authorized by law for inclusion in the System. The minimum period of any such option shall be 2 years, and any sums expended for the purchase of an option shall be credited to the purchase price of the area. Not more than \$500,000 of the sum authorized to be appropriated from the Fund by section 200303 of this title may be expended by the Secretary in any one fiscal year for the options.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
200309	16 U.S.C. 4601–10b.	Pub. L. 88–578, title I, §10, formerly §9, as added Pub. L. 90–401, §4, July 15, 1968, 82 Stat. 355; renumbered §10, Pub. L. 92–347, §2, July 11, 1972, 86 Stat. 459.

§ 200310. Transfers to and from Fund

(a) MOTORBOAT FUEL TAXES.—There shall be set aside in the Fund the amounts specified in section 9503(c)(3)(B) of the Internal Revenue Code of 1986 (26 U.S.C. 9503(c)(3)(B)).

(b) REFUNDS OF TAXES.—There shall be paid from time to time from the 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 the Internal Revenue Code of 1986 (26 U.S.C. 6421) 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(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C. 6412(a)(1)) with respect to gasoline to be used in motorboats.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179; Pub. L. 114–94, div. C, title XXXI, §31102(e)(2)(B), Dec. 4, 2015, 129 Stat. 1728.)

AMENDMENT OF SECTION

Pub. L. 114–94, div. C, title XXXI, §31102(e)(2)(B), (f), Dec. 4, 2015, 129 Stat. 1728, provided that, effective Oct. 1, 2016, this section is amended as follows:

(1) by striking “October 1, 2017” each place it appears and inserting “October 1, 2023”; and

(2) by striking “October 1, 2016” and inserting “October 1, 2022”.

See 2015 Amendment notes below.