

## EFFECTIVE DATE OF 1997 AMENDMENTS

Pub. L. 105-130, §9(d), Dec. 1, 1997, 111 Stat. 2561, provided that: "The amendments made by this section [amending this section and sections 9504 and 9511 of this title] shall take effect on October 1, 1997."

Pub. L. 105-34, title IX, §901(f), Aug. 5, 1997, 111 Stat. 872, provided that: "The amendments made by this section [amending this section] shall apply to taxes received in the Treasury after September 30, 1997."

Amendment by section 1032(e)(13), (14) of Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, set out as a note under section 4041 of this title.

Amendment by section 1601(f)(2) of Pub. L. 105-34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-188, to which it relates, see section 1601(j) of Pub. L. 105-34, set out as a note under section 23 of this title.

## EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13242(d)(34) to (41) of Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

Pub. L. 103-66, title XIII, §13244(b), Aug. 10, 1993, 107 Stat. 529, provided that: "The amendment made by this section [amending this section] shall apply to amounts attributable to taxes imposed on or after October 1, 1995."

## EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(a)(5)(D)-(F) of Pub. L. 101-508 applicable to gasoline removed (as defined in former section 4082 of this title) after Nov. 30, 1990, see section 11211(a)(6) of Pub. L. 101-508, set out as a note under section 4041 of this title.

Amendment by section 11211(b)(6)(H) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101-508, set out as a note under section 4041 of this title.

Pub. L. 101-508, title XI, §11211(h)(2), Nov. 5, 1990, 104 Stat. 1388-427, provided that: "The amendment made by paragraph (1) [amending this section] shall apply to amounts attributable to taxes imposed on or after December 1, 1990."

Pub. L. 101-508, title XI, §11211(i)(4), Nov. 5, 1990, 104 Stat. 1388-428, provided that: "The amendments made by this subsection [amending this section and section 9504 of this title] shall take effect on December 1, 1990."

## EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100-203, title X, to which such amendment relates, see section 7823 of Pub. L. 101-239, set out as a note under section 26 of this title.

## EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-448 effective Oct. 1, 1988, see section 6(e) of Pub. L. 100-448, set out as a note under section 777 of Title 16, Conservation.

## EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

## EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99-499, set out as a note under section 4041 of this title.

## EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(43) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 911(d)(1) of Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under section 6427 of this title.

Amendment by section 1016(b) of Pub. L. 98-369 effective Oct. 1, 1984, see section 1016(e) of Pub. L. 98-369, set out as an Effective Date note under section 9504 of this title.

## EFFECTIVE DATE; SAVINGS PROVISION

Pub. L. 97-424, title V, §531(e), Jan. 6, 1983, 96 Stat. 2192, provided that:

"(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 4601-11 of Title 16, Conservation, and amending provisions set out as a note under section 120 of Title 23, Highways] shall take effect on January 1, 1983.

"(2) NEW HIGHWAY TRUST FUND TREATED AS CONTINUATION OF OLD.—The Highway Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the Highway Trust Fund established by section 209 of the Highway Revenue Act of 1956 [section 209 of act June 29, 1956, ch. 462, title II, 70 Stat. 397, set out as a note under section 120 of Title 23, Highways]. Any reference in any law to the Highway Trust Fund established by such section 209 shall be deemed to include (wherever appropriate) a reference to the Highway Trust Fund established by the amendments made by this section."

## CALCULATION OF ESTIMATED TRUST FUND CONTRIBUTIONS

Pub. L. 108-310, §12(g), Sept. 30, 2004, 118 Stat. 1163, provided that: "The amendment made by section 13(c) of this Act [amending this section] shall have no effect on the estimates of tax payments attributable to highway users in each State paid into the Highway Trust Fund for purposes of apportioning funds to States in fiscal year 2004 until enactment of a multiyear law reauthorizing surface transportation programs."

## SPECIAL RULE FOR CORE HIGHWAY PROGRAMS

Pub. L. 108-280, §10(a)(4), July 30, 2004, 118 Stat. 887, which provided for the temporary application of subs. (b)(5) and (c)(1) of this section relating to core highway programs, was repealed by Pub. L. 108-310, §13(a)(4), Sept. 30, 2004, 118 Stat. 1163.

## REPORT ON NONHIGHWAY RECREATIONAL FUEL TAXES

Pub. L. 102-240, title VIII, §8003(d), Dec. 18, 1991, 105 Stat. 2206, provided that: "The Secretary of the Treasury shall, within a reasonable period after the close of each of fiscal years 1992 through 1996, submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate specifying his estimate of the amount of non-highway recreational fuel taxes (as defined in [former] section 9503(c)(6) of the Internal Revenue Code of 1986, as added by this Act) received in the Treasury during such fiscal year."

**§ 9504. Sport Fish Restoration and Boating 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 "Sport Fish Restoration and Boating Trust Fund". Such Trust Fund shall consist of such amounts as may be appropriated, credited, or paid to it as provided in this section, section 9503(c)(3), section 9503(c)(4), or section 9602(b).

**(b) Sport Fish Restoration and Boating Trust Fund****(1) Transfer of certain taxes to Trust Fund**

There is hereby appropriated to the Sport Fish Restoration and Boating Trust Fund

amounts equivalent to the following amounts received in the Treasury on or after October 1, 1984—

(A) the taxes imposed by section 4161(a) (relating to sport fishing equipment), and

(B) the import duties imposed on fishing tackle under heading 9507 of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) and on yachts and pleasure craft under chapter 89 of the Harmonized Tariff Schedule of the United States.

**(2) Expenditures from Trust Fund**

Amounts in the Sport Fish Restoration and Boating Trust Fund shall be available, as provided by appropriation Acts, for making expenditures—

(A) to carry out the purposes of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the FAST Act),

(B) to carry out the purposes of section 7404(d) of the Transportation Equity Act for the 21st Century (as in effect on the date of the enactment of the FAST Act), and

(C) to carry out the purposes of the Coastal Wetlands Planning, Protection and Restoration Act (as in effect on the date of the enactment of the FAST Act).

Amounts transferred to such account under section 9503(c)(4) may be used only for making expenditures described in subparagraph (C) of this paragraph.

**(c) Expenditures from Boat Safety Account**

Amounts remaining in the Boat Safety Account on October 1, 2005, and amounts thereafter credited to the Account under section 9602(b), shall be available, without further appropriation, for making expenditures before October 1, 2010, to carry out the purposes of section 15<sup>1</sup> of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users). For purposes of section 9602, the Boat Safety Account shall be treated as a Trust Fund established by this subchapter.

**(d) Limitation on transfers to Trust Fund**

**(1) In general**

Except as provided in paragraph (2), no amount may be appropriated or paid to the Sport Fish Restoration and Boating Trust Fund on and after the date of any expenditure from such Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

(A) any provision of law which is not contained or referenced in this title or in a revenue Act, and

(B) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this subsection.

**(2) Exception for prior obligations**

Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or

for any amount otherwise obligated) before October 1, 2020, in accordance with the provisions of this section.

**(e) Cross reference**

**For provision transferring motorboat fuels taxes to Sport Fish Restoration and Boating Trust Fund, see section 9503(c)(3).**

(Added Pub. L. 98-369, div. A, title X, §1016(a), July 18, 1984, 98 Stat. 1019; amended Pub. L. 100-418, title I, §1214(p)(2), Aug. 23, 1988, 102 Stat. 1159; Pub. L. 100-448, §6(a)(2), (c)(3), Sept. 28, 1988, 102 Stat. 1839, 1841; Pub. L. 101-508, title XI, §11211(i)(2), (3), Nov. 5, 1990, 104 Stat. 1388-428; Pub. L. 102-240, title VIII, §8002(d)(2)(C), (i), Dec. 18, 1991, 105 Stat. 2204, 2205; Pub. L. 105-130, §9(b), Dec. 1, 1997, 111 Stat. 2561; Pub. L. 105-178, title IX, §9005(b)-(d), (f), June 9, 1998, 112 Stat. 505; Pub. L. 105-206, title IX, §9015(b), July 22, 1998, 112 Stat. 867; Pub. L. 106-408, title I, §126, Nov. 1, 2000, 114 Stat. 1775; Pub. L. 108-88, §12(b), Sept. 30, 2003, 117 Stat. 1129; Pub. L. 108-202, §12(b), Feb. 29, 2004, 118 Stat. 491; Pub. L. 108-224, §10(b), Apr. 30, 2004, 118 Stat. 639; Pub. L. 108-263, §10(b), June 30, 2004, 118 Stat. 710; Pub. L. 108-280, §10(b), July 30, 2004, 118 Stat. 888; Pub. L. 108-310, §13(b), Sept. 30, 2004, 118 Stat. 1163; Pub. L. 109-14, §9(b), May 31, 2005, 119 Stat. 335; Pub. L. 109-20, §9(b), July 1, 2005, 119 Stat. 357; Pub. L. 109-35, §9(b), July 20, 2005, 119 Stat. 391; Pub. L. 109-37, §9(b), July 22, 2005, 119 Stat. 406; Pub. L. 109-40, §9(b), July 28, 2005, 119 Stat. 422; Pub. L. 109-42, §7(b), (d)(2), (3), July 30, 2005, 119 Stat. 437, 438; Pub. L. 109-59, title XI, §§11101(d)(2), 11115(b)(1)-(2)(D), (c), 11151(c), (e)(1), Aug. 10, 2005, 119 Stat. 1945, 1949, 1950, 1968, 1969; Pub. L. 109-74, title III, §301(a), Sept. 29, 2005, 119 Stat. 2032; Pub. L. 109-304, §16(c)(2), Oct. 6, 2006, 120 Stat. 1706; Pub. L. 110-181, div. C, title XXXV, §3529(c)(1), Jan. 28, 2008, 122 Stat. 603; Pub. L. 111-68, div. B, §161(a), Oct. 1, 2009, 123 Stat. 2052; Pub. L. 111-88, div. B, §103, Oct. 30, 2009, 123 Stat. 2972; Pub. L. 111-147, title IV, §§444(b)(5)-(7), 445(b), Mar. 18, 2010, 124 Stat. 94, 95; Pub. L. 111-322, title II, §2401(b), Dec. 22, 2010, 124 Stat. 3531; Pub. L. 112-5, title IV, §401(b), Mar. 4, 2011, 125 Stat. 22; Pub. L. 112-30, title I, §141(b), Sept. 16, 2011, 125 Stat. 355; Pub. L. 112-102, title IV, §401(b), Mar. 30, 2012, 126 Stat. 281; Pub. L. 112-140, title IV, §401(b), June 29, 2012, 126 Stat. 402; Pub. L. 112-141, div. D, title I, §40101(b), July 6, 2012, 126 Stat. 844; Pub. L. 113-159, title II, §2001(b), Aug. 8, 2014, 128 Stat. 1848; Pub. L. 114-21, title II, §2001(b), May 29, 2015, 129 Stat. 226; Pub. L. 114-41, title II, §2001(b), July 31, 2015, 129 Stat. 454; Pub. L. 114-73, title II, §2001(b), Oct. 29, 2015, 129 Stat. 582; Pub. L. 114-87, title II, §2001(b), Nov. 20, 2015, 129 Stat. 685; Pub. L. 114-94, div. C, title XXXI, §31101(b), Dec. 4, 2015, 129 Stat. 1727.)

REFERENCES IN TEXT

The Harmonized Tariff Schedule of the United States, referred to in subsec. (b)(1)(B), is not set out in the Code. See Publication of Harmonized Tariff Schedule note set out under section 1202 of Title 19, Customs Duties.

The Dingell-Johnson Sport Fish Restoration Act, referred to in subsec. (b)(2)(A), is act Aug. 9, 1950, ch. 658, 64 Stat. 430, also known as the Federal Aid in Fish Restoration Act and the Fish Restoration and Management Projects Act, which is classified generally to

<sup>1</sup> See References in Text note below.

chapter 10B (§777 et seq.) of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 777 of Title 16 and Tables.

The date of the enactment of the FAST Act, referred to in subsec. (b)(2)(A) to (C), is the date of enactment of Pub. L. 114-94, which was approved Dec. 4, 2015.

Section 7404(d) of the Transportation Equity Act for the 21st Century, referred to in subsec. (b)(2)(B), is classified to section 777g-1(d) of Title 16, Conservation.

The Coastal Wetlands Planning, Protection and Restoration Act, referred to in subsec. (b)(2)(C), is title III of Pub. L. 101-646, Nov. 29, 1990, 104 Stat. 4778, which is classified principally to chapter 59A (§3951 et seq.) of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 3951 of Title 16 and Tables.

Section 15 of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users), referred to in subsec. (c), means section 15 of act Aug. 9, 1950, as in effect on the date of enactment of Pub. L. 109-59, which was approved Aug. 10, 2005. Section 15 of act Aug. 9, 1950, was classified to section 777n of Title 16, Conservation, prior to repeal by Pub. L. 114-94, div. A, title X, §10001(g)(1), Dec. 4, 2015, 129 Stat. 1621.

#### AMENDMENTS

2015—Subsec. (b)(2)(A) to (C). Pub. L. 114-94, §31101(b)(1), substituted “FAST Act” for “Surface Transportation Extension Act of 2015, Part II”.

Pub. L. 114-87, §2001(b)(1), substituted “Surface Transportation Extension Act of 2015, Part II” for “Surface Transportation Extension Act of 2015”.

Pub. L. 114-73, §2001(b)(1), substituted “Surface Transportation Extension Act of 2015” for “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015”.

Pub. L. 114-41, §2001(b)(1), substituted “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015” for “Highway and Transportation Funding Act of 2015”.

Pub. L. 114-21, §2001(b)(1), substituted “Highway and Transportation Funding Act of 2015” for “Highway and Transportation Funding Act of 2014”.

Subsec. (d)(2). Pub. L. 114-94, §31101(b)(2), substituted “October 1, 2020” for “December 5, 2015”.

Pub. L. 114-87, §2001(b)(2), substituted “December 5, 2015” for “November 21, 2015”.

Pub. L. 114-73, §2001(b)(2), substituted “November 21, 2015” for “October 30, 2015”.

Pub. L. 114-41, §2001(b)(2), substituted “October 30, 2015” for “August 1, 2015”.

Pub. L. 114-21, §2001(b)(2), substituted “August 1, 2015” for “June 1, 2015”.

2014—Subsec. (b)(2)(A) to (C). Pub. L. 113-159, §2001(b)(1), substituted “Highway and Transportation Funding Act of 2014” for “MAP-21”.

Subsec. (d)(2). Pub. L. 113-159, §2001(b)(2), substituted “June 1, 2015” for “October 1, 2014”.

2012—Subsec. (b)(2)(A) to (C). Pub. L. 112-141, §40101(b)(1), substituted “MAP-21” for “Surface Transportation Extension Act of 2012”.

Pub. L. 112-140, §§1(c), 401(b)(1), temporarily substituted “Temporary Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §401(b)(1), substituted “Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2011, Part II”.

Subsec. (d)(2). Pub. L. 112-141, §40101(b)(2), substituted “October 1, 2014” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 401(b)(2), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §401(b)(2), substituted “July 1, 2012” for “April 1, 2012”.

2011—Subsec. (b)(2)(A) to (C). Pub. L. 112-30, §141(b)(1), substituted “Surface Transportation Extension Act of

2011, Part II” for “Surface Transportation Extension Act of 2011”.

Pub. L. 112-5, §401(b)(1), substituted “Surface Transportation Extension Act of 2011” for “Surface Transportation Extension Act of 2010, Part II”.

Subsec. (d)(2). Pub. L. 112-30, §141(b)(2), substituted “April 1, 2012” for “October 1, 2011”.

Pub. L. 112-5, §401(b)(1), substituted “October 1, 2011” for “March 5, 2011”.

2010—Subsec. (a). Pub. L. 111-147, §444(b)(5), substituted “section 9503(c)(3), section 9503(c)(4)” for “section 9503(c)(4), section 9503(c)(5)”.

Subsec. (b)(2). Pub. L. 111-147, §444(b)(6), substituted “section 9503(c)(4)” for “section 9503(c)(5)” in concluding provisions.

Subsec. (b)(2)(A) to (C). Pub. L. 111-322, §2401(b)(1), substituted “Surface Transportation Extension Act of 2010, Part II” for “Surface Transportation Extension Act of 2010”.

Pub. L. 111-147, §445(b)(1), substituted “(as in effect on the date of the enactment of the Surface Transportation Extension Act of 2010)” for “(as in effect on the date of the enactment of the last amendment to the first Continuing Appropriations Resolution for Fiscal Year 2010)”.

Subsec. (d)(2). Pub. L. 111-322, §2401(b)(2), substituted “March 5, 2011” for “January 1, 2011”.

Pub. L. 111-147, §445(b)(2), substituted “January 1, 2011” for “October 1, 2009”.

Subsec. (e). Pub. L. 111-147, §444(b)(7), which directed amendment of subsec. (e) “by striking ‘section 9503(c)(4)’ and inserting section ‘9503(c)(3)’”, was executed by striking “section 9503(c)(4)” and inserting “section 9503(c)(3)” to reflect the probable intent of Congress.

2009—Subsec. (b)(2)(A) to (C). Pub. L. 111-88 inserted “the last amendment to” after “on the date of the enactment of”.

Pub. L. 111-68 substituted “(as in effect on the date of the enactment of the first Continuing Appropriations Resolution for Fiscal Year 2010)” for “(as in effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users)”.

2008—Subsec. (c). Pub. L. 110-181 repealed Pub. L. 109-304, §16(c)(2). See 2006 Amendment note below.

2006—Subsec. (c). Pub. L. 109-304, §16(c)(2), which directed substitution of “section 13107” for “section 13106” and could not be executed, was repealed by Pub. L. 110-181. See Construction of 2006 Amendment note below.

2005—Pub. L. 109-59, §11115(b)(2)(D), substituted “Sport Fish Restoration and Boating” for “Aquatic Resources” in section catchline.

Subsec. (a). Pub. L. 109-59, §11115(b)(1), reenacted heading without change and amended text of subsec. (a) generally. Prior to amendment, subsec. (a) established in the Treasury of the United States the Aquatic Resources Trust Fund consisting of the Sport Fish Restoration and Boat Safety accounts.

Subsec. (b). Pub. L. 109-59, §11115(b)(2)(A)(i), substituted “and Boating Trust Fund” for “Account” in heading.

Subsec. (b)(1). Pub. L. 109-59, §11115(b)(2)(A)(ii), (iii), substituted “Trust Fund” for “Account” in heading and “and Boating Trust Fund” for “Account” in introductory provisions.

Subsec. (b)(2). Pub. L. 109-59, §11151(c), substituted “subparagraph (C)” for “subparagraph (B)” in concluding provisions.

Pub. L. 109-59, §11115(b)(2)(A)(iii), substituted “Trust Fund” for “Account” in heading.

Pub. L. 109-59, §11115(b)(2)(A)(ii), substituted “and Boating Trust Fund” for “Account” in introductory provisions.

Pub. L. 109-42, §7(b)(1), (d)(2), (e), temporarily inserted at end “Subparagraphs (A), (B), and (C) shall each be applied by substituting ‘Surface Transportation Extension Act of 2005, Part VI’ for ‘Surface Transportation Extension Act of 2005, Part V.’” See Effective Date of 2005 Amendments note below.

Subsec. (b)(2)(A). Pub. L. 109-59, §11151(e)(1), substituted “the Dingell-Johnson Sport Fish Restoration Act” for “the Act entitled ‘An Act to provide that the United States shall aid the States in fish restoration and management projects, and for other purposes’, approved August 9, 1950”.

Pub. L. 109-59, §11101(d)(2)(A), substituted “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users” for “Surface Transportation Extension Act of 2005, Part V”.

Pub. L. 109-40, §9(b)(1), substituted “Part V” for “Part IV”.

Pub. L. 109-37, §9(b)(1), substituted “Part IV” for “Part III”.

Pub. L. 109-35, §9(b)(1), substituted “Part III” for “Part II”.

Pub. L. 109-20, §9(b)(1), inserted “, Part II” after “Surface Transportation Extension Act of 2005”.

Pub. L. 109-14, §9(b)(1), substituted “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V”.

Subsec. (b)(2)(B), (C). Pub. L. 109-59, §11101(d)(2)(A), substituted “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users” for “Surface Transportation Extension Act of 2005, Part V”.

Pub. L. 109-40, §9(b)(1), substituted “Part V” for “Part IV”.

Pub. L. 109-37, §9(b)(1), substituted “Part IV” for “Part III”.

Pub. L. 109-35, §9(b)(1), substituted “Part III” for “Part II”.

Pub. L. 109-20, §9(b)(1), inserted “, Part II” after “Surface Transportation Extension Act of 2005”.

Pub. L. 109-14, §9(b)(1), substituted “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V”.

Subsec. (c). Pub. L. 109-74 substituted “October 1, 2005” for “August 15, 2005” and “Sportfishing and Recreational Boating Safety Amendments Act of 2005” for “Surface Transportation Extension Act of 2005, Part VI”. See Effective Date of 2005 Amendments note below.

Pub. L. 109-59, §11115(c), reenacted heading without change and amended text of subsec. (c) generally. Prior to amendment, text read as follows: “Amounts in the Boat Safety Account shall be available, as provided by appropriation Acts, for making expenditures before October 1, 2005, to carry out the purposes of section 13106 of title 46, United States Code (as in effect on the date of the enactment of the Sportfishing and Recreational Boating Safety Amendments Act of 2005).” See above and Effective Date of 2005 Amendments note below.

Pub. L. 109-42, §7(b)(2), substituted “August 15, 2005” for “July 31, 2005” and “Part VI” for “Part V”.

Pub. L. 109-40, §9(b)(2), substituted “July 31, 2005” for “July 28, 2005” and “Part V” for “Part IV”.

Pub. L. 109-37, §9(b)(2), substituted “July 28, 2005” for “July 22, 2005” and “Part IV” for “Part III”.

Pub. L. 109-35, §9(b)(2), substituted “July 22, 2005” for “July 20, 2005” and “Part III” for “Part II”.

Pub. L. 109-20, §9(b)(2), substituted “July 20, 2005” for “July 1, 2005” and inserted “, Part II” after “Surface Transportation Extension Act of 2005”.

Pub. L. 109-14, §9(b)(2), substituted “July 1, 2005” for “June 1, 2005” and “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V”.

Subsec. (d). Pub. L. 109-59, §11115(b)(2)(B)(i), struck out “Aquatic Resources” before “Trust Fund” in heading.

Subsec. (d)(1). Pub. L. 109-59, §11115(b)(2)(B)(ii), (iii), substituted “the Sport Fish Restoration and Boating Trust Fund” for “any Account in the Aquatic Resources Trust Fund” and “such Trust Fund” for “any such Account” in introductory provisions.

Subsec. (d)(2). Pub. L. 109-59, §11101(d)(2)(B), substituted “October 1, 2009” for “July 31, 2005”.

Pub. L. 109-42, §7(b)(3), (d)(3), (e), temporarily inserted at end “The preceding sentence shall be applied

by substituting ‘August 15, 2005’ for the date therein.” See Effective Date of 2005 Amendments note below.

Pub. L. 109-40, §9(b)(3), substituted “July 31, 2005” for “July 28, 2005”.

Pub. L. 109-37, §9(b)(3), substituted “July 28, 2005” for “July 22, 2005”.

Pub. L. 109-35, §9(b)(3), substituted “July 22, 2005” for “July 20, 2005”.

Pub. L. 109-20, §9(b)(3), substituted “July 20, 2005” for “July 1, 2005”.

Pub. L. 109-14, §9(b)(3), substituted “July 1, 2005” for “June 1, 2005”.

Subsec. (e). Pub. L. 109-59, §11115(b)(2)(C), substituted “Sport Fish Restoration and Boating Trust Fund” for “Boat Safety Account and Sport Fish Restoration Account”.

2004—Subsec. (b)(2)(A) to (C). Pub. L. 108-310, §13(b)(1), substituted “Part V” for “Part IV”.

Pub. L. 108-280, §10(b)(1), substituted “Part IV” for “Part III”.

Pub. L. 108-263, §10(b)(1), substituted “Part III” for “Part II”.

Pub. L. 108-224, §10(b)(1), inserted “, Part II” after “Surface Transportation Extension Act of 2004”.

Pub. L. 108-202, §12(b)(1), substituted “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003”.

Subsec. (c). Pub. L. 108-310, §13(b)(2), substituted “June 1, 2005” for “October 1, 2004” and “Part V” for “Part IV”.

Pub. L. 108-280, §10(b)(2), substituted “October 1, 2004” for “August 1, 2004” and “Part IV” for “Part III”.

Pub. L. 108-263, §10(b)(2), substituted “August 1, 2004” for “July 1, 2004” and “Part III” for “Part II”.

Pub. L. 108-224, §10(b)(2), substituted “July 1, 2004” for “May 1, 2004” and inserted “, Part II” after “Surface Transportation Extension Act of 2004”.

Pub. L. 108-202, §12(b)(2), substituted “May 1, 2004” for “March 1, 2004” and “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003”.

Subsec. (d)(2). Pub. L. 108-310, §13(b)(3), substituted “June 1, 2005” for “October 1, 2004”.

Pub. L. 108-280, §10(b)(3), substituted “October 1, 2004” for “August 1, 2004”.

Pub. L. 108-263, §10(b)(3), substituted “August 1, 2004” for “July 1, 2004”.

Pub. L. 108-224, §10(b)(3), substituted “July 1, 2004” for “May 1, 2004”.

Pub. L. 108-202, §12(b)(3), substituted “May 1, 2004” for “March 1, 2004”.

2003—Subsec. (b)(2)(A). Pub. L. 108-88, §12(b)(1)(A), substituted “Surface Transportation Extension Act of 2003” for “Wildlife and Sport Fish Restoration Programs Improvement Act of 2000”.

Subsec. (b)(2)(B), (C). Pub. L. 108-88, §12(b)(1)(B), substituted “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act”.

Subsec. (c). Pub. L. 108-88, §12(b)(2), substituted “March 1, 2004” for “October 1, 2003” and “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act”.

Subsec. (d)(2). Pub. L. 108-88, §12(b)(3), substituted “March 1, 2004” for “October 1, 2003”.

2000—Subsec. (b)(2)(A). Pub. L. 106-408 substituted “(as in effect on the date of the enactment of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000)” for “(as in effect on the date of the enactment of the TEA 21 Restoration Act)”.

1998—Subsec. (b)(2)(A). Pub. L. 105-178, §9005(f)(1), as added by Pub. L. 105-206, §9015(b), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of the enactment of the Transportation Equity Act for the 21st Century”.

Pub. L. 105-178, §9005(b)(1), substituted “the date of the enactment of the Transportation Equity Act for the 21st Century,” for “October 1, 1988, and”.

Subsec. (b)(2)(B). Pub. L. 105-178, §9005(f)(2), as added by Pub. L. 105-206, §9015(b), substituted “the TEA 21 Restoration Act” for “such Act”.

Pub. L. 105-178, §9005(b)(3), added subpar. (B). Former subpar. (B) redesignated (C).

Pub. L. 105-178, §9005(b)(2), substituted “the date of the enactment of the Transportation Equity Act for the 21st Century” for “November 29, 1990”.

Subsec. (b)(2)(C). Pub. L. 105-178, §9005(f)(3), as added by Pub. L. 105-206, §9015(b), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of the enactment of the Transportation Equity Act for the 21st Century”.

Pub. L. 105-178, §9005(b)(3), redesignated subpar. (B) as (C).

Subsec. (c). Pub. L. 105-178, §9005(f)(4), as added by Pub. L. 105-206, §9015(b), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of enactment of the Transportation Equity Act for the 21st Century”.

Pub. L. 105-178, §9005(c), substituted “2003” for “1998” and “the date of enactment of the Transportation Equity Act for the 21st Century” for “October 1, 1988”.

Subsecs. (d), (e). Pub. L. 105-178, §9005(d), added subsec. (d) and redesignated former subsec. (d) as (e).

1997—Subsec. (c). Pub. L. 105-130 substituted “October 1, 1998” for “April 1, 1998”.

1991—Subsec. (b)(2)(B). Pub. L. 102-240, §8002(i), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “to carry out the purposes of any law which is substantially identical to S. 3252 of the 101st Congress, as introduced.”

Subsec. (c). Pub. L. 102-240, §8002(d)(2)(C), substituted “1998” for “1994”.

1990—Subsec. (a)(2). Pub. L. 101-508, §11211(i)(2), inserted reference to section 9503(c)(5) in last sentence.

Subsec. (b)(2). Pub. L. 101-508, §11211(i)(3), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “Amounts in the Sport Fish Restoration Account shall be available, as provided by appropriation Acts, to carry out the purposes of the Act entitled ‘An Act to provide that the United States shall aid the States in fish restoration and management projects, and for other purposes’, approved August 9, 1950 (as in effect on October 1, 1988).”

1988—Subsec. (b)(1)(B). Pub. L. 100-418 substituted “heading 9507 of the Harmonized Tariff Schedule of the United States” for “subpart B of part 5 of schedule 7 of the Tariff Schedules of the United States” and “chapter 89 of the Harmonized Tariff Schedule of the United States” for “subpart D of part 6 of schedule 6 of such Schedules”.

Subsec. (b)(2). Pub. L. 100-448, §6(c)(3), substituted “(as in effect on October 1, 1988)” for “(as in effect on June 1, 1984)”.

Subsec. (c). Pub. L. 100-448, §6(a)(2), substituted provisions authorizing expenditures before Apr. 1, 1994, to carry out the purposes of section 13106 of title 46 as in effect on Oct. 1, 1988, for provisions which had authorized expenditures before Apr. 1, 1989, to carry out the purposes of that section as in effect on June 1, 1984.

#### EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Amendment by Pub. L. 112-141 effective July 1, 2012, see section 40101(d) of Pub. L. 112-141, set out as a note under section 9503 of this title.

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.

Amendment by Pub. L. 112-140 effective July 1, 2012, see section 401(d) of Pub. L. 112-140, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-102 effective Apr. 1, 2012, see section 401(d) of Pub. L. 112-102, set out as a note under section 9503 of this title.

#### EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-30 effective Oct. 1, 2011, see section 141(d) of Pub. L. 112-30, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-5 effective Mar. 4, 2011, see section 401(c) of Pub. L. 112-5, set out as a note under section 9503 of this title.

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-322 effective Dec. 31, 2010, see section 2401(c) of Pub. L. 111-322, set out as a note under section 9503 of this title.

Amendment by section 444(b)(5)–(7) of Pub. L. 111-147 applicable to transfers relating to amounts paid and credits allowed after Mar. 18, 2010, see section 444(c) of Pub. L. 111-147, set out as a note under section 9502 of this title.

Amendment by section 445(b) of Pub. L. 111-147 effective Sept. 30, 2009, see section 445(c) of Pub. L. 111-147, set out as a note under section 9503 of this title.

#### EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-74, title III, §301(b), Sept. 29, 2005, 119 Stat. 2032, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Sept. 29, 2005].”

Amendment by section 11115(b)(1)–(2)(D), (c) of Pub. L. 109-59 effective Oct. 1, 2005, see section 11115(d) of Pub. L. 109-59, set out as a note under section 551 of Title 6, Domestic Security.

Pub. L. 109-59, title XI, §11151(f)(2), Aug. 10, 2005, 119 Stat. 1969, provided that: “The amendment made by subsection (c) [amending this section] shall take effect as if included in the provision of the Transportation Equity Act for the 21st Century [Pub. L. 105-178] to which it relates.”

Amendment by section 7(b) of Pub. L. 109-42 effective July 30, 2005, and amendment by section 7(d)(2), (3) of Pub. L. 109-42 effective Aug. 10, 2005, see section 7(e) of Pub. L. 109-42, set out as a note under section 9503 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Title IX of Pub. L. 105-206 effective simultaneously with enactment of Pub. L. 105-178 and to be treated as included in Pub. L. 105-178 at time of enactment, and provisions of Pub. L. 105-178, as in effect on day before July 22, 1998, that are amended by title IX of Pub. L. 105-206 to be treated as not enacted, see section 9016 of Pub. L. 105-206, set out as a note under section 101 of Title 23, Highways.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-130 effective Oct. 1, 1997, see section 9(d) of Pub. L. 105-130, set out as a note under section 9503 of this title.

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective Dec. 1, 1990, see section 11211(i)(4) of Pub. L. 101-508, set out as a note under section 9503 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by Pub. L. 100-448 effective Oct. 1, 1988, see section 6(e) of Pub. L. 100-448, set out as a note under section 777 of Title 16, Conservation.

Amendment by Pub. L. 100-418 effective Jan. 1, 1989, and applicable with respect to articles entered on or after such date, see section 1217(b)(1) of Pub. L. 100-418, set out as an Effective Date note under section 3001 of Title 19, Customs Duties.

#### EFFECTIVE DATE

Pub. L. 98-369, div. A, title X, §1016(e), July 18, 1984, 98 Stat. 1021, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9503 of this title, and repealing section 13107 of Title 46, Shipping] shall take effect on October 1, 1984.

“(2) BOAT SAFETY ACCOUNT TREATED AS CONTINUATION OF NATIONAL RECREATIONAL BOATING SAFETY AND FACILITIES IMPROVEMENT FUND.—The Boat Safety Account in

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