

ernment collecting and distributing real property taxes (including a unit in Alaska outside the boundaries of an organized borough) in which is located an interest in land that—

(1) the United States Government acquires for—

- (A) the National Park System; or
- (B) the National Forest Wilderness Areas; and

(2) was subject to local real property taxes within the 5-year period before the interest is acquired.

(b) The Secretary shall make payments only for the 5 fiscal years after the fiscal year in which the interest in land is acquired. Under guidelines the Secretary prescribes, the unit of general local government receiving the payment from the Secretary shall distribute payments proportionally to units and school districts that lost real property taxes because of the acquisition of the interest. A unit receiving a distribution may use a payment for any governmental purpose.

(c) Each yearly payment by the Secretary under this section is equal to one percent of the fair market value of the interest in land on the date the Government acquires the interest. However, a payment may not be more than the amount of real property taxes levied on the property during the last fiscal year before the fiscal year in which the interest is acquired. A decision on fair market value under this section may not include an increase in the value of an interest because the land is rezoned when the rezoning causes the increase after the date of enactment of a law authorizing the acquisition of an interest under subsection (a) of this section.

(d) The Secretary may prescribe regulations under which payments may be made to units of general local government when subsections (a) and (b) of this section will not carry out the purpose of subsections (a) and (b).

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1033.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
6904(a) .....	31:1603(a)(1st, 3d sentences), 31:1603(e).	Oct. 20, 1976, Pub. L. 94-565, §3(a)-(d), 90 Stat. 2663. Oct. 20, 1976, Pub. L. 94-565, 90 Stat. 2662, §3(e); added Oct. 17, 1978, Pub. L. 95-469, §3(3), 92 Stat. 1322.
6904(b) .....	31:1603(a)(2d sentence), (b), (d).	
6904(c) .....	31:1603(c).	
6904(d) .....	31:1603(a)(last sentence).	

In the section, the words “land or” are omitted as being included in “interest in land”.

In subsection (a), before clause (1), the words “the Secretary of the Interior makes” are added for clarity. The words “unit of general local government collecting and distributing real property taxes (including a unit in Alaska outside the boundaries of an organized borough)” are substituted for “county” and 31:1603(a)(3d sentence) and (e) to eliminate unnecessary words. The words “the jurisdiction of” are omitted as surplus. In subclause (A), the words “for the Redwood National Park pursuant to subchapter VII of chapter 1 of title 16” are omitted as executed because the Redwood National Park is now part of the National Park System.

In subsection (b), the words “The Secretary shall make payments only for the 5 fiscal years after the fis-

cal year in which the interest in land is acquired” are substituted for 31:1603(b)(1st sentence) and (d) to eliminate unnecessary words. The words “affected” and “for addition to either such systems” are omitted as surplus. The words “receiving a distribution” are added for clarity.

In subsection (c), the words “The amount of . . . made . . . fiscal . . . to any unit of local government and affected school districts” are omitted as surplus. The words “by the Secretary” are added for clarity. The words “made for any fiscal year to a unit of local government under subsection (a) of this section”, “assessed and”, “full”, and “for addition to the National Park System or National Forest Wilderness Areas” are omitted as surplus.

**§ 6905. Redwood National Park and the Lake Tahoe Basin**

(a) The Secretary of the Interior shall make a payment for each fiscal year to each unit of general local government in which an interest in land owned by the United States Government in the Redwood National Park is located. A unit may use the payment for any governmental purpose. The payment shall be made as provided in section 6903 of this title and shall include an amount payable under section 6903.

(b)(1) In addition to payments the Secretary makes under subsection (a) of this section, the Secretary shall make a payment for each fiscal year to each unit of general local government in which is located an interest in land—

- (A) owned by the Government in the Redwood National Park; or
- (B) acquired in the Lake Tahoe Basin under the Act of December 23, 1980 (Public Law 96-586, 94 Stat. 3383).

(2) The payment shall be made as provided in section 6904 of this title and shall include an amount computed but not paid because of the first sentence of subsection (b) and the 2d sentence of subsection (c) of section 6904 shall be carried forward and applied to future years in which the payment would not otherwise equal the amount of real property taxes assessed and levied on the land during the last fiscal year before the fiscal year in which the interest was acquired until the amount is applied completely.

(3) The unit of general local government may use the payment for any governmental purpose.

(4) The Redwoods Community College District is a school district under section 6904(b) of this title.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1034.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
6905(a) .....	16:790(a), (b).	Mar. 27, 1978, Pub. L. 95-250, §106, 92 Stat. 171.
6905(b)(1)-(3).	(uncodified).	Dec. 23, 1980, Pub. L. 96-586, §2(i), 94 Stat. 3383.
6905(b)(4)	16:790(c). 16:790(d).	

In subsection (a), the words “Notwithstanding any contrary provision of sections 1601 to 1607 of title 31” are omitted as unnecessary because of the restatement. The word “general” is added for consistency in the revised title and with other titles of the United States Code. The words “an interest in” are added for consistency because of the source provisions restated in the revised section. The word “Government” is added for

consistency in the revised title and with other titles of the Code. The text of 16:790(a)(last sentence) is omitted as unnecessary.

In subsection (b)(1)–(3), the source provisions are combined for clarity and because of the restatement.

In subsection (b)(2), the words “portion of the total”, “full”, and “land or” are omitted as surplus. The words “for addition to Redwood National Park” are omitted as unnecessary because of the restatement.

In subsection (b)(4), the word “affected” is omitted as surplus.

REFERENCES IN TEXT

The provisions of Act of December 23, 1980 (Public Law 96-586, 94 Stat. 3383) which relate to the acquisition of the Lake Tahoe Basin, referred to in subsec. (b)(1)(B), are not classified to the Code.

§ 6906. Funding

For fiscal year 2018—

(1) each county or other eligible unit of local government shall be entitled to payment under this chapter; and

(2) sums shall be made available to the Secretary of the Interior for obligation or expenditure in accordance with this chapter.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1035; Pub. L. 110-343, div. C, title VI, § 601(c)(1), Oct. 3, 2008, 122 Stat. 3911; Pub. L. 112-141, div. F, title I, § 100111, July 6, 2012, 126 Stat. 906; Pub. L. 113-79, title XII, § 12312, Feb. 7, 2014, 128 Stat. 992; Pub. L. 115-141, div. G, title I, § 118, Mar. 23, 2018, 132 Stat. 661.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
6906 .....	31:1607.	Oct. 20, 1976, Pub. L. 94-565, § 7, 90 Stat. 2665.

The words “to the Secretary of the Interior” are added for clarity. The words “Provided, That, notwithstanding any other provision of this chapter” and “in advance” are omitted as unnecessary.

AMENDMENTS

2018—Pub. L. 115-141 substituted “fiscal year 2018” for “each of fiscal years 2008 through 2014” in introductory provisions.

2014—Pub. L. 113-79 substituted “2014” for “2013” in introductory provisions.

2012—Pub. L. 112-141 substituted “2013” for “2012” in introductory provisions.

2008—Pub. L. 110-343 amended section generally. Prior to amendment, section read as follows: “Necessary amounts may be appropriated to the Secretary of the Interior to carry out this chapter. Amounts are available only as provided in appropriation laws.”

§ 6907. State legislation requiring reallocation or redistribution of payments to smaller units of general purpose government

(a) Notwithstanding any other provision of this chapter, a State may enact legislation which requires that any payments which would be made to units of general local government pursuant to this chapter be reallocated and redistributed in whole or part to other smaller units of general purpose government which (1) are located within the boundaries of the larger unit of general local government, (2) provide general governmental services and (3) contain entitlement lands within their boundaries. Such reallocation or redistribution shall generally re-

flect the level of services provided by, and the number of entitlement acres within, the smaller unit of general local government.

(b) Upon enactment of legislation by a State, described in subsection (a), the Secretary shall make one payment to such State equaling the aggregate amount of payments which he otherwise would have made to units of general local government within such State pursuant to this chapter. It shall be the responsibility of such State to make any further distribution of the payment pursuant to subsection (a). Such redistribution shall be made within 30 days after receipt of such payment. No payment, or portion thereof, made by the Secretary shall be used by any State for the administration of this subsection or subsection (a).

(c) Appropriations made for payments in lieu of taxes for a fiscal year may be used to correct underpayments in the previous fiscal year to achieve equity among all qualified recipients.

(Added Pub. L. 98-63, title I, July 30, 1983, 97 Stat. 324; amended Pub. L. 103-272, § 4(f)(1)(U)(ii), July 5, 1994, 108 Stat. 1362.)

AMENDMENTS

1994—Pub. L. 103-272 inserted section catchline.

CHAPTER 71—JOINT FUNDING SIMPLIFICATION

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§ 7101. Purposes

The purposes of this chapter are to—

(1) enable States, local governments, and private nonprofit organizations to use assistance of the United States Government more effectively and efficiently;

(2) adapt the assistance more readily to particular needs through wider use of projects that are supported by more than one executive agency, assistance program, or appropriation of the United States Government; and

(3) encourage Federal-State arrangements under which local governments and private nonprofit organizations may more effectively and efficiently combine Federal and State resources to support projects of common interest to those local governments and those organizations.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1035.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
7101 .....	42:4251.	Dec. 5, 1974, Pub. L. 93-510, § 2, 88 Stat. 1604.