

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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, 2023, 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, 2022; and

(2) 80 percent of the floor stocks refunds made before October 1, 2023, 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.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
200310	16 U.S.C. 4601-11.	Pub. L. 88-578, title II, §201, Sept. 3, 1964, 78 Stat. 904; Pub. L. 91-605, title III, §302, Dec. 31, 1970, 84 Stat. 1743; Pub. L. 94-273, §3(4), Apr. 21, 1976, 90 Stat. 376; Pub. L. 94-280, title III, §302, May 5, 1976, 90 Stat. 456; Pub. L. 95-599, title V, §503(b), Nov. 6, 1978, 92 Stat. 2757; Pub. L. 97-424, title V, §531(c), Jan. 6, 1983, 96 Stat. 2191; Pub. L. 99-514, §2, title XVIII, §1875(e), Oct. 22, 1986, 100 Stat. 2095, 2897; Pub. L. 100-17, title V, §503(c), Apr. 2, 1987, 101 Stat. 258; Pub. L. 101-508, title XI, §1121(g)(2), Nov. 5, 1990, 104 Stat. 1388-427; Pub. L. 102-240, title VIII, §8002(d)(2)(B), Dec. 18, 1991, 105 Stat. 2204; Pub. L. 105-178, title IX, §9002(c)(2)(B), June 9, 1998, 112 Stat. 500; Pub. L. 109-59, title XI, §11101(c)(2)(B), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112-30, title I, §142(e)(2)(B), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, §402(e)(2)(B), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-140, title IV, §402(d)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112-141, div. D, title I, §40102(e)(2)(B), July 6, 2012, 126 Stat. 845.

In subsection (a), the words “(relating to special motor fuels and gasoline used in motorboats)” are omitted as unnecessary.

In subsection (b), the words “(relating to amounts paid in respect of gasoline used for certain nonhighway

purposes or by local transit systems)” are omitted as unnecessary.

AMENDMENTS

2015—Subsec. (b)(1). Pub. L. 114-94 substituted “October 1, 2023” for “October 1, 2017” and “October 1, 2022” for “October 1, 2016”.

Subsec. (b)(2). Pub. L. 114-94, §31102(e)(2)(B)(i), substituted “October 1, 2023” for “October 1, 2017”.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-94 effective Oct. 1, 2016, see section 31102(f) of Pub. L. 114-94, set out as a note under section 4041 of Title 26, Internal Revenue Code.

CHAPTER 2005—URBAN PARK AND RECREATION RECOVERY PROGRAM

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§ 200501. Definitions

In this chapter:

(1) AT-RISK YOUTH RECREATION GRANT.—
 (A) IN GENERAL.—The term “at-risk youth recreation grant” means a grant in a neighborhood or community with a high prevalence of crime, particularly violent crime or crime committed by youthful offenders.

(B) INCLUSIONS.—The term “at-risk youth recreation grant” includes—

- (i) a rehabilitation grant;
- (ii) an innovation grant; and
- (iii) a matching grant for continuing program support for a program of demonstrated value or success in providing constructive alternatives to youth at risk for engaging in criminal behavior, including a grant for operating, or coordinating, a recreation program or service.

(C) ADDITIONAL USES OF REHABILITATION GRANT.—In addition to the purposes specified in paragraph (8), a rehabilitation grant that serves as an at-risk youth recreation grant may be used for the provision of lighting, emergency phones, or any other capital improvement that will improve the security of an urban park.

(2) GENERAL PURPOSE LOCAL GOVERNMENT.—The term “general purpose local government” means—

- (A) a city, county, town, township, village, or other general purpose political subdivision of a State; and
- (B) the District of Columbia.

(3) INNOVATION GRANT.—The term “innovation grant” means a matching grant to a local government to cover costs of personnel, facilities, equipment, supplies, or services designed to demonstrate innovative and cost-effective ways to augment park and recreation opportunities at the neighborhood level and to address