HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
200309	16 U.S.C. 460 <i>l</i> –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. 460 <i>l</i> –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. 100-18, title XI, \$11211(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 IX, \$1101(c)(2)(B), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112-102, title IV, \$402(e)(2)(B), Mar. 30, 2012, 126 Stat. 405; Pub. L. 112-1102, title IV, \$402(d)(2)(B), June 29, 2012, 126 Stat. 405; Pub. L. 112-140, title IV, \$4012(e)(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. 405.	

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

Sec 200501. Definitions. 200502. Federal assistance. Rehabilitation grants and innovation grants. 200503 200504. Recovery action programs. 200505 State action. 200506 Non-Federal share of project costs. 200507 Conversion of recreation property. 200508. Coordination of program. 200509 Recordkeeping. Inapplicability of matching provisions. 200510. 200511.Funding limitations.

§ 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

common problems related to facility operations and improved delivery of recreation service, not including routine operation and maintenance activities.

- (4) MAINTENANCE.—The term "maintenance" means all commonly accepted practices necessary to keep recreation areas and facilities operating in a state of good repair and to protect them from deterioration resulting from normal wear and tear.
- (5) PRIVATE, NONPROFIT AGENCY.—The term "private, nonprofit agency" means a community-based, nonprofit organization, corporation, or association organized for purposes of providing recreational, conservation, and educational services directly to urban residents on a neighborhood or communitywide basis through voluntary donations, voluntary labor, or public or private grants.
 - (6) RECOVERY ACTION PROGRAM GRANT.—
 - (A) IN GENERAL.—The term "recovery action program grant" means a matching grant to a local government for development of local park and recreation recovery action programs to meet the requirements of this chapter.
 - (B) USE.—A recovery action program grant shall be used for resource and needs assessment, coordination, citizen involvement and planning, and program development activities to—
 - (i) encourage public definition of goals; and
 - (ii) develop priorities and strategies for overall recreation system recovery.
- (7) RECREATION AREA OR FACILITY.—The term "recreation area or facility" means an indoor or outdoor park, building, site, or other facility that is dedicated to recreation purposes and administered by a public or private nonprofit agency to serve the recreation needs of community residents. Emphasis shall be on public facilities readily accessible to residential neighborhoods, including multiple-use community centers that have recreation as one of their primary purposes, but excluding major sports arenas, exhibition areas, and conference halls used primarily for commercial sports, spectator, or display activities.
- (8) REHABILITATION GRANT.—The term "rehabilitation grant" means a matching capital grant to a local government for rebuilding, remodeling, expanding, or developing an existing outdoor or indoor recreation area or facility, including improvements in park landscapes, buildings, and support facilities, but excluding routine maintenance and upkeep activities.
 - (9) SPECIAL PURPOSE LOCAL GOVERNMENT.—
 - (A) IN GENERAL.—The term "special purpose local government" means a local or regional special district, public-purpose corporation, or other limited political subdivision of a State.
 - (B) INCLUSIONS.—The term "special purpose local government" includes—
 - (i) a park authority;
 - (ii) a park, conservation, water, or sanitary district; and
 - (iii) a school district.
- (10) STATE.—The term "State" means a State, an instrumentality of a State approved

by the Governor of the State, Puerto Rico, Guam, American Samoa, the Virgin Islands, and the Northern Mariana Islands.

(Pub. L. 113-287, §3, Dec. 19, 2014, 128 Stat. 3180.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
200501	16 U.S.C. 2503.	Pub. L. 95-625, title X, \$1004, Nov. 10, 1978, 92 Stat. 3539; Pub. L. 103-322, title III, §31502, Sept. 13, 1994, 108 Stat. 1888.

In paragraph (1)(C), the words "that serves as an atrisk youth recreation grant" are substituted for "referred to in paragraph (1) of this subsection" for clarity.

In paragraph (2), the word "parish" is omitted because of 1 U.S.C. 2.

CONGRESSIONAL STATEMENT OF PURPOSE; COMPLEMENTARY PROGRAM AUTHORIZATION; TERMS AND CONDITIONS

Pub. L. 95-625, title X, §1003, Nov. 10, 1978, 92 Stat. 3539; Pub. L. 103-322, title III, §§31501, 31505(b), Sept. 13, 1994, 108 Stat. 1888, 1890, provided that: "The purpose of this title [now 54 U.S.C. 200501 et seq.] is to authorize the Secretary [of the Interior] to establish an urban park and recreation recovery program which would provide Federal grants to economically hard-pressed communities specifically for the rehabilitation of critically needed recreation areas, facilities, and development of improved recreation programs. This program is intended to complement existing Federal programs such as the Land and Water Conservation Fund and Community Development Grant Programs by encouraging and stimulating local governments to revitalize their park and recreation systems and to make long-term commitments to continuing maintenance of these systems. Such assistance shall be subject to such terms and conditions as the Secretary considers appropriate and in the public interest to carry out the purposes of this title. It is further the purpose of this title to improve recreation facilities and expand recreation services in urban areas with a high incidence of crime and to help deter crime through the expansion of recreation opportunities for at-risk youth. It is the further purpose of this section [probably means title] to increase the security of urban parks and to promote collaboration between local agencies involved in parks and recreation, law enforcement, youth social services, and juvenile justice system.

§ 200502. Federal assistance

- (a) ELIGIBILITY DETERMINED BY SECRETARY.— Eligibility of general purpose local governments for assistance under this chapter shall be based on need as determined by the Secretary. The Secretary shall publish in the Federal Register a list of local governments eligible to participate in this program, to be accompanied by a discussion of criteria used in determining eligibility. Criteria shall be based on factors that the Secretary determines are related to deteriorated recreational facilities or systems and physical and economic distress.
- (b) ADDITIONAL ELIGIBLE GENERAL PURPOSE LOCAL GOVERNMENTS.—In addition to eligible local governments established in accordance with subsection (a), the Secretary may establish eligibility, in accord with the findings and purpose of the Urban Park and Recreation Recovery Act of 1978 (Public Law 95–625, 92 Stat. 3538), of other general purpose local governments in metropolitan statistical areas as defined by the Director of the Office of Management and Budget.