

gross. A gift, devise, or bequest may be accepted by the Foundation even though it is encumbered, restricted, or subject to beneficial interests of private persons if any current or future interest therein is for the benefit of the Foundation.

(2) No lands or waters, or interests therein, that are owned by the Foundation and are determined by the Chief of the United States Forest Service to be valuable for purposes established in this subchapter shall be subject to condemnation by any State or political subdivision, or any agent or instrumentality thereof.

(3) The Foundation and any income or property received or owned by it, and all transactions relating to such income or property, shall be exempt from all Federal, State, and local taxation with respect thereto.

(4) Contributions, gifts, and other transfers made to or for the use of the Foundation shall be treated as contributions, gifts, or transfers to an organization exempt from taxation under section 501(c)(3) of title 26.

(Pub. L. 101-593, title IV, §404, Nov. 16, 1990, 104 Stat. 2971; Pub. L. 114-54, title II, §201(c)(1), Sept. 30, 2015, 129 Stat. 516.)

#### AMENDMENTS

2015—Subsec. (a)(4). Pub. L. 114-54, §201(c)(1)(A), inserted “notice or” after “authorized to accept”.

Subsec. (b). Pub. L. 114-54, §201(c)(1)(B), substituted “by subsection (a)(4)” for “under this paragraph”.

### § 583j-3. Administrative services and support

#### (a) Startup funds

For purposes of assisting the Foundation in establishing an office and meeting initial administrative, project, and other startup expenses, the Secretary is authorized to provide to the Foundation \$500,000, from funds appropriated pursuant to section 583j-8(a) of this title, per year for the two years beginning October 1, 1992. Such funds shall remain available to the Foundation until they are expended for authorized purposes.

#### (b) Matching funds

In addition to the startup funds provided under subsection (a) of this section, during fiscal years 2016 through 2023, the Secretary is authorized to provide matching funds for administrative and project expenses incurred by the Foundation as authorized by section 583j-8(b) of this title including reimbursement of expenses under section 583j-1 of this title, not to exceed then current Federal Government per diem rates.

#### (c) Administrative expenses

At any time, the Secretary may provide the Foundation use of Department of Agriculture personnel, facilities, and equipment, with partial or no reimbursement, with such limitations and on such terms and conditions as the Secretary shall establish.

(Pub. L. 101-593, title IV, §405, Nov. 16, 1990, 104 Stat. 2972; Pub. L. 103-106, §3(a), Oct. 12, 1993, 107 Stat. 1031; Pub. L. 114-54, title II, §201(a), Sept. 30, 2015, 129 Stat. 515; Pub. L. 115-334, title VIII, §8503(a), Dec. 20, 2018, 132 Stat. 4847.)

#### AMENDMENTS

2018—Subsec. (b). Pub. L. 115-334 substituted “2023” for “2018”.

2015—Subsec. (b). Pub. L. 114-54 substituted “during fiscal years 2016 through 2018” for “for a period of five years beginning October 1, 1992”.

1993—Subsec. (a). Pub. L. 103-106, §3(a)(1), inserted “, project,” after “administrative” and substituted “beginning October 1, 1992” for “following November 16, 1990”.

Subsec. (b). Pub. L. 103-106, §3(a)(2), substituted “beginning October 1, 1992” for “from November 16, 1990” and inserted “and project” after “administrative”.

#### PURPOSE OF PUB. L. 103-106

Pub. L. 103-106, §2, Oct. 12, 1993, 107 Stat. 1031, provided that: “It is the purpose of this Act [see Short Title of 1993 Amendment note set out under section 583j of this title]—

“(1) to provide for start-up and matching funds for project expenses to carry out the National Forest Foundation Act [16 U.S.C. 583j et seq.]; and

“(2) to extend the funding authorization for start-up expenses for 1 year.”

### § 583j-4. Volunteers

The Secretary may accept, without regard to the civil service classification laws, rules and regulations, any director, officer, employee or agent of the Foundation as a volunteer for purposes of the Volunteers in the National Forests Act of 1972 (16 U.S.C. 558a through 558d; 86 Stat. 147).

(Pub. L. 101-593, title IV, §406, Nov. 16, 1990, 104 Stat. 2973.)

#### REFERENCES IN TEXT

The Volunteers in the National Forests Act of 1972, referred to in text, is Pub. L. 92-300, May 18, 1972, 86 Stat. 147, as amended, which is classified generally to section 558a et seq. of this title. For complete classification of this Act to the Code, see Short Title note set out under section 558a of this title and Tables.

### § 583j-5. Audits and report requirements

#### (a) Audits

For purposes of section 10101 of title 36 the Foundation shall be treated as a corporation in part B of subtitle II of title 36.

#### (b) Annual reports

The Foundation shall transmit each year to Congress a report of its proceedings and activities of the previous year, including a full and complete statement of its receipts, expenditures, and investments.

(Pub. L. 101-593, title IV, §407, Nov. 16, 1990, 104 Stat. 2973; Pub. L. 114-54, title II, §201(c)(2), Sept. 30, 2015, 129 Stat. 516.)

#### CODIFICATION

In subsec. (a), “section 10101 of title 36” substituted for “the Act entitled ‘An Act for audit of accounts of private corporations established under Federal law,’ approved August 30, 1964 (36 U.S.C. 1101 through 1103; Public Law 88-504)” and “a corporation in part B of subtitle II of title 36” substituted for “a private corporation established under Federal law” on authority of Pub. L. 105-225, §5(b), Aug. 12, 1998, 112 Stat. 1499, the first section of which enacted Title 36, Patriotic and National Observances, Ceremonies, and Organizations.

#### AMENDMENTS

2015—Subsec. (b). Pub. L. 114-54 struck out comma after “The Foundation shall”.

### § 583j-6. United States release from liability

The United States shall not be liable for any debts, defaults, acts or omissions of the Founda-