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. 90-01, §4, July 15, 1968, 82 Stat. 355; renumbered §10, Pub. L. 92-347, §2, July 11, 1972, 66 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.)

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. 466; Pub. L. 95–599, title V, \$503(b), Nov. 6, 1978, 92 Stat. 2757; Pub. L. 97–424, title V, $$531(c)$, Jan. 6, 1983, 96 Stat. 2191; Pub. L. 99–514, §2, title XVIII, \$1975(e), Oct. 22, 1986, 100 Stat. 2085, 2897; Pub. L. 100–17, title V, $$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, 1988, 112 Stat. 500; Pub. L. 109–59, title XI, \$1121(c)(2)(B), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112–30, title IV, \$402(e)(2)(B), Mar. 30, 2012, 126 Stat. 426; Pub. L. 112–102, title IV, \$402(e)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112–140, title IV, \$402(d)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112–140, title IV, \$402(e)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112–141, div, D, title I, \$402(e)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112–141, div, D, title I, \$40102(e)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112–141, div, D, title I, \$40102(e)(2)(B), June 59, 2012, 126 Stat. 403; Pub. L. 112–141, div, D, title I, \$40102(e)(2)(B), June 59, 2012, 126 Stat. 485.

HISTORICAL AND REVISION NOTES

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.

Editorial Notes

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), sub-stituted "October 1, 2023" for "October 1, 2017".

Statutory Notes and Related Subsidiaries

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 2004—NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

Sec 200401. Definitions.

National Parks and Public Land Legacy Res-200402. toration Fund.

§200401. Definitions

In this chapter:

(1) ASSET.—The term "asset" means any real property, including any physical structure or grouping of structures, landscape, trail, or other tangible property, that-

(A) has a specific service or function; and (B) is tracked and managed as a distinct, identifiable entity by the applicable covered agency.

(2) COVERED AGENCY.—The term "covered agency" means-

(A) the Service;

(B) the United States Fish and Wildlife Service:

(C) the Forest Service;

(D) the Bureau of Land Management; and

(E) the Bureau of Indian Education.

(3) FUND.—The term "Fund" means the National Parks and Public Land Legacy Restoration Fund established by section 200402(a).

(4) PROJECT.—The term "project" means any activity to reduce or eliminate deferred maintenance of an asset, which may include resolving directly related infrastructure deficiencies of the asset that would not by itself be classified as deferred maintenance.

(Added Pub. L. 116-152, §2(a), Aug. 4, 2020, 134 Stat. 682.)

§200402. National Parks and Public Land Legacy **Restoration Fund**

(a) ESTABLISHMENT.—There is established in the Treasury of the United States a fund to be known as the "National Parks and Public Land Legacy Restoration Fund".

(b) DEPOSITS.-

(1) IN GENERAL.—Except as provided in paragraph (2), for each of fiscal years 2021 through 2025, there shall be deposited in the Fund an amount equal to 50 percent of all energy development revenues due and payable to the United States from oil, gas, coal, or alternative or renewable energy development on Federal land and water credited, covered, or deposited as miscellaneous receipts under Federal law in the preceding fiscal year.

(2) MAXIMUM AMOUNT.—The amount deposited in the Fund under paragraph (1) shall not exceed \$1,900,000,000 for any fiscal year.

(3) EFFECT ON OTHER REVENUES.—Nothing in this section affects the disposition of revenues that—

(A) are due to the United States, special funds, trust funds, or States from mineral and energy development on Federal land and water; or

(B) have been otherwise appropriated-

(i) under Federal law, including—

(I) the Gulf of Mexico Energy Security Act of 2006 (43 U.S.C. 1331 note; Public Law 109-432); and

(II) the Mineral Leasing Act (30 U.S.C. 181 et seq.); or

(ii) from—

(I) the Land and Water Conservation

Fund established under chapter 2003; or

(II) the Historic Preservation Fund established under chapter 3031.

(c) AVAILABILITY OF FUNDS.—Amounts deposited in the Fund shall be available to the Secretary and the Secretary of Agriculture, as provided in subsection (e), without further appropriation or fiscal year limitation.

(d) INVESTMENT OF AMOUNTS .--

(1) IN GENERAL.—The Secretary may request the Secretary of the Treasury to invest any portion of the Fund that is not, as determined by the Secretary, in consultation with the Secretary of Agriculture, required to meet the current needs of the Fund.

(2) REQUIREMENT.—An investment requested under paragraph (1) shall be made by the Secretary of the Treasury in a public debt security—

 $({\rm A})$ with a maturity suitable to the needs of the Fund, as determined by the Secretary; and

(B) bearing interest at a rate determined by the Secretary of the Treasury, taking into consideration current market yields on outstanding marketable obligations of the United States of comparable maturity.

(3) CREDITS TO FUND.—The income on investments of the Fund under this subsection shall be credited to, and form a part of, the Fund.

(e) USE OF FUNDS.-

(1) IN GENERAL.—Amounts deposited in the Fund for each fiscal year shall be used for priority deferred maintenance projects in the System, in the National Wildlife Refuge System, on public land administered by the Bureau of Land Management, for the Bureau of Indian Education schools, and in the National Forest System, as follows:

(A) 70 percent of the amounts deposited in the Fund for each fiscal year shall be allocated to the Service.

(B) 15 percent of the amounts deposited in the Fund for each fiscal year shall be allocated to the Forest Service.

(C) 5 percent of the amounts deposited in the Fund for each fiscal year shall be allocated to the United States Fish and Wildlife Service.

(D) 5 percent of the amounts deposited in the Fund for each fiscal year shall be allocated to the Bureau of Land Management.

(E) 5 percent of the amounts deposited in the Fund for each fiscal year shall be allocated to the Bureau of Indian Education.

(2) LIMITATIONS.—

(A) NON-TRANSPORTATION PROJECTS.—Over the term of the Fund, within each covered agency, not less than 65 percent of amounts from the Fund shall be allocated for nontransportation projects.

(B) TRANSPORTATION PROJECTS.—The amounts remaining in the Fund after the allocations required under subparagraph (A) may be allocated for transportation projects of the covered agencies, including paved and unpaved roads, bridges, tunnels, and paved parking areas.

(C) PLAN.—Any priority deferred maintenance project funded under this section shall be consistent with an applicable transportation, deferred maintenance, or capital improvement plan developed by the applicable covered agency.

(f) PROHIBITED USE OF FUNDS.—No amounts in the Fund shall be used—

(1) for land acquisition;

(2) to supplant discretionary funding made available for annually recurring facility operations, maintenance, and construction needs; or

(3) for bonuses for employees of the Federal Government that are carrying out this section.

(g) SUBMISSION OF PRIORITY LIST OF PROJECTS TO CONGRESS.—Not later than 90 days after the date of enactment of this section, the Secretary and the Secretary of Agriculture shall submit to the Committees on Energy and Natural Resources and Appropriations of the Senate and the Committees on Natural Resources and Appropriations of the House of Representatives a list of projects to be funded for fiscal year 2021 that—

(1) are identified by the Secretary and the Secretary of Agriculture as priority deferred maintenance projects; and

(2) as of the date of the submission of the list, are ready to be implemented.

(h) SUBMISSION OF ANNUAL LIST OF PROJECTS TO CONGRESS.—Until the date on which all of the amounts in the Fund are expended, the President shall annually submit to Congress, together with the annual budget of the United States, a list of projects to be funded from the Fund that includes a detailed description of each project, including the estimated expenditures from the Fund for the project for the applicable fiscal year.

(i) ALTERNATE ALLOCATION.—

(1) IN GENERAL.—Appropriations Acts may provide for alternate allocation of amounts made available under this section, consistent with the allocations to covered agencies under subsection (e)(1).

(2) Allocation by president.—

§ 200501

(A) NO ALTERNATE ALLOCATIONS.—If Congress has not enacted legislation establishing alternate allocations by the date on which the Act making full-year appropriations for the Department of the Interior, Environment, and Related Agencies for the applicable fiscal year is enacted into law, amounts made available under subsection (c) shall be allocated by the President.

(B) INSUFFICIENT ALTERNATE ALLOCATION.— If Congress enacts legislation establishing alternate allocations for amounts made available under subsection (c) that are less than the full amount appropriated under that subsection, the difference between the amount appropriated and the alternate allocation shall be allocated by the President.

(j) PUBLIC DONATIONS.—

(1) IN GENERAL.—The Secretary and the Secretary of Agriculture may accept public cash or in-kind donations that advance efforts—

(A) to reduce the deferred maintenance backlog; and

(B) to encourage relevant public-private partnerships.

(2) CREDITS TO FUND.—Any cash donations accepted under paragraph (1) shall be—

(A) credited to, and form a part of, the Fund; and

(B) allocated to the covered agency for which the donation was made.

(3) OTHER ALLOCATIONS.—Any donations allocated to a covered agency under paragraph (2)(B) shall be allocated to the applicable covered agency independently of the allocations under subsection (e)(1).

(k) REQUIRED CONSIDERATION FOR ACCESSI-BILITY.—In expending amounts from the Fund, the Secretary and the Secretary of Agriculture shall incorporate measures to improve the accessibility of assets and accommodate visitors and employees with disabilities in accordance with applicable law.

(Added Pub. L. 116-152, §2(a), Aug. 4, 2020, 134 Stat. 683.)

Editorial Notes

References in Text

The Gulf of Mexico Energy Security Act of 2006, referred to in subsec. (b)(3)(B)(i)(I), is title I of div. C of Pub. L. 109-432, Dec. 20, 2006, 120 Stat. 3000, which is set out as a note under section 1331 of Title 43, Public Lands.

The Mineral Leasing Act, referred to in subsec. (b)(3)(B)(i)(II), is act Feb. 25, 1920, ch. 85, 41 Stat. 437, which is classified generally to chapter 3A (§181 et seq.) of Title 30, Mineral Lands and Mining. For complete classification of this Act to the Code, see Short Title note set out under section 181 of Title 30 and Tables.

The date of enactment of this section, referred to in subsec. (g), is the date of enactment of Pub. L. 116–152, which was approved Aug. 4, 2020.

CHAPTER 2005—URBAN PARK AND RECREATION RECOVERY PROGRAM

Sec. 200501.

200501. Definitions. 200502. Federal assistance.

200503. Rehabilitation grants and innovation grants.

Sec.
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.

200510. Inapplicability of matching provisions.

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 preva-

lence 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;

 $(\ensuremath{\textsc{ii}})$ 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.