

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.)

Editorial Notes

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.)

Editorial Notes

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”.

Statutory Notes and Related Subsidiaries

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.)

Editorial Notes

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.)

Editorial Notes

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 Foundation nor shall the full faith and credit of the United States extend to any obligations of the Foundation.

(Pub. L. 101-593, title IV, §408, Nov. 16, 1990, 104 Stat. 2973.)

§ 583j-7. Activities of Foundation and United States Forest Service

The activities of the Foundation authorized under the provisions of this Act shall be supplemental to and shall not preempt any authority or responsibility of the United States Forest Service under any other provision of law.

(Pub. L. 101-593, title IV, §409, Nov. 16, 1990, 104 Stat. 2973.)

Editorial Notes

REFERENCES IN TEXT

This Act, referred to in text, is Pub. L. 101-593, Nov. 16, 1990, 104 Stat. 2954, which enacted this subchapter, chapter 32A of this title, and section 777e-1 of this title, amended sections 2910, 3702, 3709, 4403, and 4404 of this title, and enacted provisions listed in a table of National Environmental Centers set out under section 668dd of this title and provisions set out in notes under section 3701 of this title and section 4321 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Tables.

§ 583j-8. Authorization of appropriations**(a) Startup funds**

For the purposes of section 583j-3 of this title, there are authorized to be appropriated \$1,000,000.

(b) Matching funds

For the purposes of section 583j-3 of this title, there are authorized to be appropriated \$3,000,000 for each of fiscal years 2016 through 2023 to the Secretary of Agriculture to be made available to the Foundation to match, on a one-for-one basis, private contributions made to the Foundation.

(Pub. L. 101-593, title IV, §410, Nov. 16, 1990, 104 Stat. 2973; Pub. L. 103-106, §3(b), Oct. 12, 1993, 107 Stat. 1032; Pub. L. 114-54, title II, §201(b), Sept. 30, 2015, 129 Stat. 515; Pub. L. 115-334, title VIII, §8503(b), Dec. 20, 2018, 132 Stat. 4847.)

Editorial Notes

AMENDMENTS

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

2015—Subsec. (b). Pub. L. 114-54 substituted “there are authorized to be appropriated \$3,000,000 for each of fiscal years 2016 through 2018” for “during the five-year period beginning October 1, 1992, there are authorized to be appropriated \$1,000,000 annually”.

1993—Subsec. (b). Pub. L. 103-106 substituted “beginning October 1, 1992” for “following November 16, 1990”.

§ 583j-9. Federal funds

For fiscal year 2014 and thereafter, the National Forest Foundation may hold Federal

funds made available but not immediately disbursed and may use any interest or other investment income earned (before, on, or after January 17, 2014) on Federal funds to carry out the purposes of Public Law 101-593: *Provided further*, That such investments may be made only in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States.

(Pub. L. 113-76, div. G, title III, Jan. 17, 2014, 128 Stat. 327.)

Editorial Notes

REFERENCES IN TEXT

Public Law 101-593, referred to in text, is Pub. L. 101-593, Nov. 16, 1990, 104 Stat. 2954, which enacted this subchapter, chapter 32A of this title, and section 777e-1 of this title, amended sections 2910, 3702, 3709, 4403, and 4404 of this title, and enacted provisions listed in a table of National Wildlife Refuges set out under section 668dd of this title and provisions set out in notes under section 3701 of this title and section 4321 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Tables.

CODIFICATION

Section was enacted as part of the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2014, and also as part of the Consolidated Appropriations Act, 2014, and not as part of the National Forest Foundation Act which comprises this subchapter.

PRIOR PROVISIONS

Provisions similar to this section were contained in the following prior appropriation acts:

Pub. L. 107-63, title II, Nov. 5, 2001, 115 Stat. 450.
 Pub. L. 106-291, title II, Oct. 11, 2000, 114 Stat. 972.
 Pub. L. 106-113, div. B, §1000(a)(3) [title II], Nov. 29, 1999, 113 Stat. 1535, 1501A-176.
 Pub. L. 105-277, div. A, §101(e) [title II], Oct. 21, 1998, 112 Stat. 2681-231, 2681-273.
 Pub. L. 105-83, title II, Nov. 14, 1997, 111 Stat. 1577.

Statutory Notes and Related Subsidiaries

AUTHORIZED INVESTMENTS

Provisions similar to the proviso in this section were contained in the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2006, Pub. L. 109-54, title III, Aug. 2, 2005, 119 Stat. 538, and were repeated in provisions of subsequent appropriations acts which are not set out in the Code. Similar provisions also were contained in the following prior appropriations acts:

Pub. L. 108-447, div. E, title II, Dec. 8, 2004, 118 Stat. 3079.
 Pub. L. 108-108, title II, Nov. 10, 2003, 117 Stat. 1288.
 Pub. L. 108-7, div. F, title II, Feb. 20, 2003, 117 Stat. 256.

SUBCHAPTER VI—NATIONAL FOREST SYSTEM TRAILS STEWARDSHIP**§ 583k. Findings**

Congress finds as follows:

(1) The National Forest System features a world-class trail system with over 157,000 miles of trails that provide world-class opportunities for hiking, horseback riding, hunting, mountain bicycling, motorized vehicles, and other outdoor activities.

(2) According to the Government Accountability Office, the Forest Service is only able