

## 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, 2029, 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, 2028; and

(2) 80 percent of the floor stocks refunds made before October 1, 2029, 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; Pub. L. 117-58, div. H, title I, §80102(e)(2)(B), Nov. 15, 2021, 135 Stat. 1328.)

## 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, §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 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.

**Editorial Notes**

## AMENDMENTS

2021—Subsec. (b). Pub. L. 117-58 substituted “October 1, 2029” for “October 1, 2023” in pars. (1) and (2) and “October 1, 2028” for “October 1, 2022” in par. (1).

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”.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by Pub. L. 117-58 effective Oct. 1, 2021, see section 80102(f) of Pub. L. 117-58, set out as a note under section 4041 of Title 26, Internal Revenue Code.

## 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.

200402. National Parks and Public Land Legacy Restoration 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”.