SPORT FISH RESTORATION AND RECREATIONAL BOATING SAFETY ACT

REPORT
OF THE
COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION
ON
S. 834

JULY 23, 2015.—Ordered to be printed
SPORT FISH RESTORATION AND RECREATIONAL BOATING SAFETY ACT

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Mr. THUNE, from the Committee on Commerce, Science, and Transportation, submitted the following

R E P O R T

[To accompany S. 834]

The Committee on Commerce, Science, and Transportation, to which was referred the bill (S. 834) to amend the law relating to sport fish restoration and recreational boating safety, and for other purposes, having considered the same, reports favorably thereon with an amendment (in the nature of a substitute) and recommends that the bill (as amended) do pass.

PURPOSE OF THE BILL

S. 834 would reauthorize the Sport Fish Restoration and Boating Trust Fund (the Fund) and its various uses through the end of fiscal year 2023.

BACKGROUND AND NEEDS

Since 1950, the Fund has been critical to marine and freshwater fisheries conservation, wetlands conservation and restoration, and since 1984, recreational boater safety programs in the United States. The Sport Fish Restoration and Recreational Boating Safety Act would reauthorize a user pays, public benefits program that collects user fees on fishing tackle and equipment, motorboat fuel, imported boats and fishing equipment, and small engines.

Recreational fishing and boating provide substantial economic opportunities and benefits to the Nation. According to the National Marine Fisheries Service, recreational anglers in the United States spent $23.4 billion in 2011, with an estimated $56 billion impact
on the U.S. economy.

In 2012, there were 12,101,936 recreational vessels registered in the United States.

According to a study conducted by the National Marine Manufacturers Association and the Recreational Marine Research Center at Michigan State University in 2012, recreational boating related spending exceeded $51 billion, and overall, the total economic impact of recreational boating on the U.S. economy was $121.5 billion.

User fees authorized under the various laws affected by the Sport Fish Restoration and Recreational Boating Safety Act generate approximately $600 million per year for the Fund. The funds are then allocated to Federal and State programs for boating safety and infrastructure, fisheries management, habitat conservation, and other related programs and activities. The program’s success has helped it earn the distinction as the most successful conservation and fisheries-restoration program in the world.

S. 834 would increase slightly the amount of the Fund that goes to the United States Fish and Wildlife Service (USFWS) and the United States Coast Guard (USCG) for administration of the program. Though this increase is less than the administration’s request, it would still provide the USFWS and the USCG with additional resources to better carry out existing programs. The administrative funds to the USFWS and the USCG will be a percentage of the total fund receipts. Because of this, the bill would change the percentages going to various other programs, but the net effect would be that the total sum of money each program receives would remain unchanged compared to the current statute.

The Fund receives income from the following five sources: (1) motorboat fuel taxes; (2) annual tax receipts from small engine fuel used for outdoor power equipment; (3) a manufacturers’ excise tax on sport fishing equipment; (4) import duties on fishing tackle and on yachts and pleasure craft; and (5) interest on funds invested prior to disbursal. The USFWS distributed $625 million from the Fund for fiscal year (FY) 2015.

All moneys received in a given fiscal year are apportioned to the States in the following fiscal year. Fund receipts are made available for eight different authorized uses, based on a statutory formula division of appropriations, as follows:

- 18.5 percent to coastal wetlands programs, of which 70 percent is provided for the Corps of Engineers Louisiana Coastal Wetlands Restoration Program, 15 percent is provided to the National Coastal Wetlands Conservation Grants Program, and 15 percent is provided for the North American Wetlands Conservation Fund.
- 18.5 percent to the USCG’s Office of Boating Safety to provide grants to States and nonprofit organizations for the development...
and implementation of a coordinated national recreational boating safety program.6

- Two percent to a competitive grant program for States to construct pump-out and dump stations to dispose of vessel sewage from recreational boaters. Not more than 25 percent of such amount may be used for capital improvement and infrastructure projects to support facilities that meet State requirements for minimizing the introduction of pollutants into waterways.7

- Two percent to a competitive grant program that provides matching funds to States to install or upgrade docking facilities for transient recreational boats.8

- Two percent to the Recreational Boating and Fishing Foundation, a tax-exempt corporation established in 1998 to carry out a National Outreach and Communications Program which provides grants to increase participation in recreational boating and fishing and to encourage greater public involvement in aquatic stewardship.9

- Up to $3 million annually to the Secretary of the Interior for a multistate conservation grant program.10

- $200,000 annually to each of the Atlantic States Marine Fisheries Commission, the Gulf States Marine Fisheries Commission, the Pacific States Marine Fisheries Commission, and the Great Lakes Fisheries Commission, and $400,000 annually to the Sport Fishing and Boating Partnership Council.11

- The residuum of Fund receipts to the USFWS Sport Fish Restoration Program, under which funding is apportioned to States on a formula basis.12

**SUMMARY OF PROVISIONS**

S. 834, the Sport Fish Restoration and Recreational Boating Safety Act, would reauthorize the Fund and provide for maximum amounts that can be spent on administration of Fund programs. In addition, the bill would increases slightly the amount of the Fund that goes to the USFWS and the USCG to administer the program. Though this increase is less than the administration’s request, it would still provide the USFWS and the USCG with additional resources to better carry out existing programs. Because the bill would change the percentages going to various other programs, the administrative funds to the USFWS and the USCG also would become a percentage of the total fund receipts. Initially, the net effect would be that the total sum of money allotted for the USCG administrative funds would remain relatively unchanged compared to current statute, but the USFWS would see an increase in administrative funds that would equate to the funding necessary for full operations of 105 people. Overall, funding for the USCG and the USFWS administrative activities would vary based on total re-

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12 16 U.S.C. 777c(c).
receipts, and also would be limited to no more than prescribed amounts.

LEGISLATIVE HISTORY

S. 834, the Sport Fish Restoration and Recreational Boating Safety Act, was introduced by Senator Thune on March 23, 2015, with Senators Inhofe, Nelson, and Cardin as original cosponsors, and referred to the Committee on Commerce, Science, and Transportation of the Senate. On March 25, 2015, the Committee met in open Executive Session and, by a voice vote, ordered S. 834 reported favorably with an amendment in the nature of a substitute. Changes in the substitute included technical corrections, a provision that ensures funds for the National Recreational Boating Survey remain available until expended and may be awarded as a contract or grant, a requirement for the Army Corps of Engineers to report on its expenditure of funds for Coastal Wetlands Planning, Protection, and Restoration and how its projects funded by this Act improve fish and wildlife habitat, and a reporting requirement for the USFWS on how it administers the Fund.

ESTIMATED COSTS

In accordance with paragraph 11(a) of rule XXVI of the Standing Rules of the Senate and section 403 of the Congressional Budget Act of 1974, the Committee provides the following cost estimate, prepared by the Congressional Budget Office:

S. 834—Sport Fish Restoration and Recreational Boating Safety Act

S. 834 would change the current formula used to distribute funds from the Sport Fish Restoration and Boating Trust Fund (SFRBTF) to various programs through 2023.

The legislation would adjust the allocation of amounts that could be spent from the SFRBTF among programs related to sport fish restoration, boating safety, and coastal wetlands restoration under the Federal Aid Sport Fish Restoration Act, but would not affect the total amount available to be spent from the fund.

Grants for coastal wetland projects, sport fish restoration, and boating safety are financed by excise taxes and other collections deposited into the SFRBTF. Each program receives direct spending authority equal to an allocation of the fund's income that is specified in law. CBO estimates that changing the allocation would have a minor effect on the total rate of spending. Because enacting S. 834 would affect direct spending, pay-as-you-go procedures apply; however, CBO estimates that any change in direct spending would be insignificant. Enacting the bill would not affect revenues.

S. 834 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments.

The CBO staff contact for this estimate is Marin Burnett. The estimate was approved by Theresa Gullo, Assistant Director for Budget Analysis.
REGULATORY IMPACT

In accordance with paragraph 11(b) of rule XXVI of the Standing Rules of the Senate, the Committee provides the following evaluation of the regulatory impact of the legislation, as reported:

NUMBER OF PERSONS COVERED

S. 834, as reported, would not create any new programs or impose any new regulatory requirements, and therefore would not subject any individuals or businesses to new regulations.

ECONOMIC IMPACT

Enactment of this legislation is not expected to have any significant adverse impacts on the Nation’s economy. To the contrary, if the current statutory authority for the Fund is allowed to expire due to failure to enact S. 834 or similar reauthorization legislation, the loss of roughly $600 million in funding that is apportioned annually to the States for boating safety programs, boater education programs, and fish and habitat restoration programs is expected to have significant negative economic, safety, and environmental consequences.

PRIVACY

S. 834 would not impact the personal privacy of individuals.

PAPERWORK

S. 834 would have no impact on paperwork requirements for individuals or businesses.

CONGRESSIONALLY DIRECTED SPENDING

In compliance with paragraph 4(b) of rule XLIV of the Standing Rules of the Senate, the Committee provides that no provisions contained in the bill, as reported, meet the definition of congressionally directed spending items under the rule.

SECTION-BY-SECTION ANALYSIS

Section 1. Short title.

This section would provide that this Act may be cited as the “Sport Fish Restoration and Recreational Boating Safety Act”.

Section 2. Authorization of appropriations.

This section would increase to 57.42 percent, from 57 percent, the portion of the Fund that goes to State fish and wildlife agencies for sport fish restoration.

Section 3. Division of annual appropriations.

This section would amend section 4 of the Federal Aid in Fish Restoration Act (16 U.S.C. 777(c)) to authorize the formula division of appropriations of the Fund through FY 2023. In addition, this section would make several adjustments to how money is distributed from the Fund. Coastal wetlands planning, protection, and restoration would receive 18.54 percent of the Fund instead of 18.5 percent, and boating safety would receive 18.04 percent instead of
18.5 percent. The administrative set aside for the USFWS would become 1.8468 percent of the total Fund, rather than a fixed dollar amount as in current statute. Funds for the USCG also would become a set aside from the total Fund amount, and would be set at 0.3435 percent of the total Fund. These changes also would establish that administrative payments for the USFWS and the USCG are based on a percentage of the total amount collected, and place a limit on the maximum amount available per year for each agency: $12,299,000 for the USFWS and $2,300,000 for the USCG. The section also would provide that $1,500,000 be made available for the National Recreational Boating Survey. This section would raise from $900,000 to $1,200,000 the limit the Secretary of the Interior is authorized to administer the coastal wetlands program, qualified projects under the Clean Vessel Act, and boating infrastructure improvements (16 U.S.C. 777c(a)).

Section 4. Extension of exception to limitation on transfers to Fund.

This section would amend section 9504(d)(2) of the Internal Revenue Code of 1986 to extend until September 30, 2023, the current exception that allows transfer to the Fund of expenditures to liquidate obligations entered into prior to that date.

Section 5. Recreational boating safety allocations.

This section would strike subsection (c) of section 13104 of title 46, United States Code, which currently authorizes the Secretary of the department in which the Coast Guard is operating to allocate not more than five percent of available funds for distribution to national nonprofit public service organizations.

Section 6. Recreational boating safety.

This section would make several conforming changes and would authorize funding of the National Boating Safety Advisory Council and increase the minimum funding from $2,000,000 to $2,500,000 for the USCG Manufacturing Compliance Program.


This section would amend section 13110(e) of title 46, United States Code, to authorize the USCG's National Boating Safety Advisory Council through September 30, 2023.

Section 8. Plan evaluations.

This section would increase transparency in how the Army Corps of Engineers spends funds for coastal wetlands planning, protection, and restoration by asking them to report on how its projects funded by this Act improve fish and wildlife habitat conditions.

Section 9. Report to Congress.

This section would require a report to Congress on how the USFWS administers the Fund.

**Changes in Existing Law**

In compliance with paragraph 12 of rule XXVI of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted...
is enclosed in black brackets, new material is printed in italic, existing law in which no change is proposed is shown in roman):

**DINGELL-JOHNSON SPORT FISH RESTORATION ACT**

[16 U.S.C. 777 et seq.]

**SEC. 3. AUTHORIZATION OF APPROPRIATIONS.**

[16 U.S.C. 777b]

To carry out the provisions of this Act for fiscal years after September 30, 1984, there are authorized to be appropriated from the Sport Fish Restoration and Boating Trust Fund established by section 9504(a) of the Internal Revenue Code of 1954 the amounts paid, transferred, or otherwise credited to that Trust Fund, except as provided in section 9504(c) of the Internal Revenue Code of 1986. For purposes of the provision of the Act of August 31, 1951, which refers to this section, such amounts shall be treated as the amounts that are equal to the revenues described in this section. The appropriation made under the provisions of this section for each fiscal year shall continue available during succeeding fiscal years. So much of such appropriation apportioned to any State for any fiscal year as remains unexpended at the close thereof is authorized to be made available for expenditure in that State until the close of the succeeding fiscal year. Any amount apportioned to any State under the provisions of this Act which is unexpended or unobligated at the end of the period during which it is available for expenditure on any project is authorized to be made available for expenditure by the Secretary of the Interior to supplement the 57 percent of the balance of each annual appropriation to be apportioned among the States, as provided for in section 4(c).

**SEC. 4. DIVISION OF ANNUAL APPROPRIATIONS.**

[16 U.S.C. 777c]

(a) In General.—For each fiscal year through 2014 and for the period beginning on October 1, 2014, and ending on May 31, 2015, 2023, the balance of each annual appropriation made in accordance with the provisions of section 3 remaining after the distributions for administrative expenses and other purposes under subsection (b) and for multistate conservation grants under section 14 shall be distributed as follows:

1. **Coastal Wetlands.**—An amount equal to 18.5 percent of the balance of each annual appropriation made in accordance with the provisions of section 3 shall be apportioned to the Secretary of the Interior for distribution as provided in the Coastal Wetlands Planning, Protection and Restoration Act (16 U.S.C. 3951 et seq.).

2. **Boating Safety.**—An amount equal to 18.04 percent of the balance of each annual appropriation made in accordance with the provisions of section 3 shall be apportioned to the Secretary of the department in which the Coast Guard is operating for State recreational boating safety programs under section 13107 of title 46, United States Code.

3. **Clean Vessel Act.**—An amount equal to 2.0 percent of the balance of each annual appropriation made in accordance with the provisions of section 3 shall be apportioned to the Secretary of the Interior for the Clean Vessel Act of 1992 (33 U.S.C. 1322 note). Not more than 25 percent of such amount may be used for capital improvement and infrastructure projects to support facilities that meet state requirements for minimizing the introduction of pollutants into the waterways.
(4) **Boating Infrastructure.**—An amount equal to 2.0 percent to the Secretary of the Interior for obligation for qualified projects under section 7404(d) of the Sportfishing and Boating Safety Act of 1998 (16 U.S.C. 777g-1(d)).

(5) **National Outreach and Communications.**—An amount equal to 2.0 percent to the Secretary of the Interior for the National Outreach and Communications Program under section 8(d) of this Act. Such amounts shall remain available for 3 fiscal years, after which any portion thereof that is unobligated by the Secretary for that program may be expended by the Secretary under subsection (c) of this section.

(b) **Set-Aside for Expenses for Administration of the Dingell-Johnson Sport Fish Restoration Act.** **Set-Aside.**—

(1) **In General.**—

(A) **Set-Aside for Administration.**—From the annual appropriation made in accordance with section 3, for each fiscal year ending before October 1, 2014, and for the period beginning on October 1, 2014, and ending on May 31, 2023, the Secretary of the Interior may use no more than the amount specified in subparagraph (B) for the fiscal year for expenses for administration incurred in the implementation of this Act, in accordance with this section and section 9. The amount specified in subparagraph (B) for a fiscal year may not be included in the amount of the annual appropriation distributed under subsection (a) for the fiscal year.

(B) **Available Amounts.**—The available amount referred to in subparagraph (A) is—

(i) for each of fiscal years 2001 and 2002, $9,000,000;

(ii) for fiscal year 2003, $8,212,000; and

(iii) for fiscal year 2004 and each fiscal year thereafter, the sum of—

(I) the available amount for the preceding fiscal year; and

(II) the amount determined by multiplying—

(aa) the available amount for the preceding fiscal year; and

(bb) the change, relative to the preceding fiscal year, in the Consumer Price Index for All Urban Consumers published by the Department of Labor.

(i) for each of the fiscal years 2016 through 2023, 1.8468 percent of total annual collections under this Act for such fiscal year; and

(ii) not withstanding clause (i), an amount that is less than or equal to $12,299,000.

(C) **Set-Aside for Boating Safety.**—

(i) **In General.**—From the annual appropriation made in accordance with section 3, for each fiscal year through 2023, the Secretary shall transfer to the Secretary of the department in which the Coast Guard is operating—

(aa) 0.3435 percent of total annual collections under this Act to pay the costs of investigations,
personnel, and activities related to administering those programs under section 4(a)(2) (16 U.S.C. 777c(a)(2)); and
(bb) notwithstanding item (aa), an amount that is less than or equal to $2,300,000; and
(II) $1,500,000 shall be made available for the National Recreational Boating Survey, that shall be available until expended and may be awarded as a contract or grant by the Secretary.
(ii) LIMITATION.—The amounts specified in clause (i) for a fiscal year may not be included in the amount of the annual appropriation distributed under subsection (a) of this section for the fiscal year.
(2) PERIOD OF AVAILABILITY; APPORTIONMENT OF UNOBLIGATED AMOUNTS.—
(A) PERIOD OF AVAILABILITY.—For each fiscal year, the available amount under paragraph (1) shall remain available for obligation for use under that paragraph until the end of the fiscal year.
(B) APPORTIONMENT OF UNOBLIGATED AMOUNTS.—Not later than 60 days after the end of a fiscal year, the Secretary of the Interior shall apportion among the States any of the available amount under paragraph (1) that remains unobligated at the end of the fiscal year, on the same basis and in the same manner as other amounts made available under this Act are apportioned among the States under subsection (e) for the fiscal year.
(c) APPORTIONMENT AMONG STATES.—The Secretary after the distribution, transfer, use and deduction under subsection (b), and after deducting amounts used for grants under section 14, shall apportion 57.42 percent of the balance of each such annual appropriation among the several States in the following manner: 40 percent in the ratio which the area of each State including coastal and Great Lakes waters (as determined by the Secretary of the Interior) bears to the total area of all the States, and 60 percent in the ratio which the number of persons holding paid licenses to fish for sport or recreation in the State in the second fiscal year preceding the fiscal year for which such apportionment is made, as certified to said Secretary by the State fish and game departments, bears to the number of such persons in all the States. Such apportionments shall be adjusted equitably so that no State shall receive less than 1 percent nor more than 5 percent of the total amount apportioned. Where the apportionment to any State under this section is less than $4,500 annually, the Secretary of the Interior may allocate not more than $4,500 of said appropriation to said State to carry out the purposes of this Act when said State certifies to the Secretary of the Interior that it has set aside not less than $1,500 from its fish-and-game funds or has made, through its legislature, an appropriation in this amount for said purposes.
(d) UNALLOCATED FUNDS.—So much of any sum not allocated under the provisions of this section for any fiscal year is hereby authorized to be made available for expenditure to carry

out the purposes of this Act until the close of the succeeding fiscal year. The term fiscal year as used in this section shall be a period of twelve consecutive months from October 1 through the succeeding September 30, except that the period for enumeration of persons holding licenses to fish shall be a State's fiscal or license year.

(e) EXPENSES FOR ADMINISTRATION OF CERTAIN PROGRAMS.—

(1) IN GENERAL.—For each fiscal year, of the amounts appropriated under section 3, the Secretary of the Interior shall use only funds authorized for use under paragraphs (1), (3), (4), and (5) of subsection (a) to pay the expenses for administration incurred in carrying out the provisions of law referred to in those subsections, respectively.

(2) MAXIMUM AMOUNT.—For each fiscal year, the Secretary of the Interior may use not more than $900,000 in accordance with paragraph (1).

(2) MAXIMUM AMOUNT.—For fiscal year 2016, the Secretary of the Interior may use not more than $1,200,000 in accordance with paragraph (1). For each fiscal year thereafter, the maximum amount that the Secretary of the Interior may use in accordance with paragraph (1) shall be determined under paragraph (3).

(3) ANNUAL ADJUSTED MAXIMUM AMOUNT.—The maximum amount referred to in paragraph (2) for fiscal year 2016 and each fiscal year thereafter shall be the sum of—

(A) the available maximum amount for the preceding fiscal year; and

(B) the amount determined by multiplying—

(i) the available maximum amount for the preceding fiscal year; and

(ii) the change, relative to the preceding fiscal year, in the Consumer Price Index for All Urban Consumers published by the Department of Labor.

(f) TRANSFER OF CERTAIN FUNDS.—Amounts available under paragraphs (3) and (4) of subsection (a) that are unobligated by the Secretary of the Interior after 3 fiscal years shall be transferred to the Secretary of the department in which the Coast Guard is operating and shall be expended for State recreational boating safety programs under section 13107(a) of title 46, United States Code.

SEC. 9. REQUIREMENTS AND RESTRICTIONS CONCERNING USE OF AMOUNTS FOR EXPENSES FOR ADMINISTRATION.

(a) AUTHORIZED EXPENSES FOR ADMINISTRATION.—Except as provided in subsection (b), the Secretary of the Interior may use available amounts under section 4(b) only for expenses for administration that directly support the implementation of this Act that consist of—

(1) personnel costs of employees who directly administer this Act on a full-time basis;

(2) personnel costs of employees who directly administer this Act on a part-time basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this Act, as those hours are certified by the supervisor of the employee;
(3) support costs directly associated with personnel costs authorized under paragraphs (1) and (2), excluding costs associated with staffing and operation of regional offices of the United States Fish and Wildlife Service and the Department of the Interior other than for the purposes of this Act;

(4) costs of determining under section 6(a) whether State comprehensive plans and projects are substantial in character and design;

(5) overhead costs, including the costs of general administrative services, that are directly attributable to administration of this Act and are based on—

(A) actual costs, as determined by a direct cost allocation methodology approved by the Director of the Office of Management and Budget for use by Federal agencies; and

(B) in the case of costs that are not determinable under subparagraph (A), an amount per full-time equivalent employee authorized under paragraphs (1) and (2) that does not exceed the amount charged or assessed for costs per full-time equivalent employee for any other division or program of the United States Fish and Wildlife Service;

(6) costs incurred in auditing, every 5 years, the wildlife and sport fish activities of each State fish and game department and the use of funds under section 6 by each State fish and game department;

(7) costs of audits under subsection (d);

(8) costs of necessary training of Federal and State full-time personnel who administer this Act to improve administration of this Act;

(9) costs of travel to States, territories, and Canada by personnel who—

(A) administer this Act on a full-time basis for purposes directly related to administration of State programs or projects; or

(B) administer grants under section 6 or 14;

(10) costs of travel outside the United States (except travel to Canada), by personnel who administer this Act on a full-time basis, for purposes that directly relate to administration of this Act and that are approved directly by the Assistant Secretary for Fish and Wildlife and Parks;

(11) relocation expenses for personnel who, after relocation, will administer this Act on a full-time basis for at least 1 year, as certified by the Director of the United States Fish and Wildlife Service at the time at which the relocation expenses are incurred; and

(12) costs to audit, evaluate, approve, disapprove, and advise concerning grants under sections 6 and 14.

(b) REPORTING OF OTHER USES.—

(1) In general.—Subject to paragraph (2), if the Secretary of the Interior determines that available amounts under [section 4(b)] section 4(b)(1)(B) should be used for an expense for administration other than an expense for administration described in subsection (a), the Secretary—

(A) shall submit to the Committee on Environment and Public Works of the Senate and the Committee on Resources of the House of Representatives a report describing
the expense for administration and stating the amount of
the expense; and
(B) may use any such available amounts for the expense
for administration only after the end of the 30-day period
beginning on the date of submission of the report under
subparagraph (A).
(2) MAXIMUM AMOUNT.—For any fiscal year, the Secretary of
the Interior may use under paragraph (1) not more than
$25,000. * * *
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COASTAL WETLANDS PLANNING, PROTECTION AND
RESTORATION ACT

[16 U.S.C. 3952]

SEC. 303. PRIORITY LOUISIANA COASTAL WETLANDS RESTORATION
PROJECTS.

* * * * * * *

(b) FEDERAL AND STATE PROJECT PLANNING.—
(1) PLAN PREPARATION.—The Task Force shall prepare a plan
to identify coastal wetlands restoration projects, in order of pri-

ority, based on the cost-effectiveness of such projects in cre-
ating, restoring, protecting, or enhancing the long-term con-

servation of coastal wetlands, taking into account the quality
of such coastal wetlands, with due allowance for small-scale
projects necessary to demonstrate the use of new techniques or
materials for coastal wetlands restoration. Such restoration
plan shall be completed within three years from the date of en-
actment of this title.

(2) PURPOSE OF THE PLAN.—The purpose of the restoration
plan is to develop a comprehensive approach to restore and
prevent the loss of, coastal wetlands in Louisiana. Such plan
shall coordinate and integrate coastal wetlands restoration
projects in a manner that will ensure the long-term conserva-
tion of the coastal wetlands of Louisiana.

(3) INTEGRATION OF EXISTING PLANS.—In developing the res-

terioration plan, the Task Force shall seek to integrate the “Lou-

isia Comprehensive Coastal Wetlands Feasibility Study”

ducted by the Secretary of the Army and the “Coastal Wet-
lands Conservation and Restoration Plan” prepared by the
State of Louisiana’s Wetlands Conservation and Restoration
Task Force.

(4) ELEMENTS OF THE PLAN.—The restoration plan developed
pursuant to this subsection shall include—
(A) identification of the entire area in the State that con-
tains coastal wetlands;
(B) identification, by map or other means, of coastal
areas in Louisiana in need of coastal wetlands restoration
projects;
(C) identification of high priority coastal wetlands res-

oration projects in Louisiana needed to address the areas
identified in subparagraph (B) and that would provide for
the long-term conservation of restored wetlands and de-
pendent fish and wildlife populations;
(D) a listing of such coastal wetlands restoration projects, in order of priority, to be submitted annually, incorporating any project identified previously in lists produced and submitted under subsection (a) of this section;

(E) a detailed description of each proposed coastal wetlands restoration project, including a justification for including such project on the list;

(F) the proposed activities to be carried out pursuant to each coastal wetlands restoration project;

(G) the benefits to be realized by each such project;

(H) an estimated timetable for completion of each coastal wetlands restoration project;

(I) an estimate of the cost of each coastal wetlands restoration project;

(J) identification of a lead Task Force member to undertake each proposed coastal wetlands restoration project listed in the plan;

(K) consultation with the public and provision for public review during development of the plan; and

(L) evaluation of the effectiveness of each coastal wetlands restoration project in achieving long-term solutions to arresting coastal wetlands loss in Louisiana.

(5) PLAN MODIFICATION.—The Task Force may modify the restoration plan from time to time as necessary to carry out the purposes of this section.

(6) PLAN SUBMISSION.—Upon completion of the restoration plan, the Secretary shall submit the plan to the Congress. The restoration plan shall become effective ninety days after the date of its submission to the Congress.

(7) PLAN EVALUATION.—Not less than three years after the completion and submission of the restoration plan required by this subsection and at least every three years thereafter, the Task Force shall provide a report to the Congress containing a scientific evaluation of the effectiveness of the coastal wetlands restoration projects carried out under the plan in creating, restoring, protecting and enhancing coastal wetlands and improvements made to the quality of fish and wildlife habitat conditions in Louisiana.

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INTERNAL REVENUE CODE OF 1986

[Title 26, United States Code]

§ 9504. Sport Fish Restoration and Boating Trust Fund

* * * * *

(d) LIMITATION ON TRANSFERS TO TRUST FUND.—

(1) IN GENERAL.—Except as provided in paragraph (2), no amount may be appropriated or paid to the Sport Fish Restoration and Boating Trust Fund on and after the date of any expenditure from such Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

(A) any provision of law which is not contained or referenced in this title or in a revenue Act, and
(B) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this subsection.

(2) EXCEPTION FOR PRIOR OBLIGATIONS.—Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before June 1, 2015, October 1, 2023, in accordance with the provisions of this section.

(e) CROSS REFERENCE.—For provision transferring motorboat fuels taxes to Sport Fish Restoration and Boating Trust Fund, see section 9503(c)(3).

TITLE 46. SHIPPING

SUBTITLE II. VESSELS AND SEAMEN

PART I. STATE BOATING SAFETY PROGRAMS

CHAPTER 131. RECREATIONAL BOATING SAFETY

§ 13104. Allocations

(a) The Secretary shall allocate amounts available for allocation and distribution under this chapter for State recreational boating safety programs as follows:

(1) One-third shall be allocated equally each fiscal year among eligible States.

(2) One-third shall be allocated among eligible States that maintain a State vessel numbering system approved under chapter 123 of this title and a marine casualty reporting system approved under this chapter so that the amount allocated each fiscal year to each eligible State will be in the same ratio as the number of vessels numbered in that State bears to the number of vessels numbered in all eligible States.

(3) One-third shall be allocated so that the amount allocated each fiscal year to each eligible State will be in the same ratio as the amount of State amounts expended by the State for the State recreational boating safety program during the prior fiscal year bears to the total State amounts expended during that fiscal year by all eligible States for State recreational boating safety programs.

(b) The amount received by a State under this section in a fiscal year may be not more than one-half of the total cost incurred by that State in developing, carrying out, and financing that State's recreational boating safety program in that fiscal year.

(c) The Secretary may allocate not more than 5 percent of the amounts available for allocation and distribution in a fiscal year for national boating safety activities of national nonprofit public service organizations.

§ 13107. Authorization of appropriations

(a) Subject to paragraph (2) and subsection (c), the Secretary shall expend in each fiscal year for State recreational boating safety programs, under contracts with States under this chapter, an amount equal to the sum of (A) the amount made available from the Boat Safety Account for that fiscal year under under section 15 of the Dingell-Johnson Sport Fish Res-
toration Act and (B) the amount transferred to the Secretary under subsections (a)(2) and (f) of section 4 of the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777c(a)(2) and (f)). The amount shall be allocated as provided under section 13104 of this title and shall be available for State recreational boating safety programs as provided under the guidelines established under subsection (b) of this section. Amounts authorized to be expended for State recreational boating safety programs shall remain available until expended and are deemed to have been expended only if an amount equal to the total amounts authorized to be expended under this section for the fiscal year in question and all prior fiscal years have been obligated. Amounts previously obligated but released by payment of a final voucher or modification of a program acceptance shall be credited to the balance of unobligated amounts and are immediately available for expenditure.

(2) The Secretary shall use not more than two percent of the amount available each fiscal year for State recreational boating safety programs under this chapter to pay the costs of investigations, personnel, and activities related to administering those programs.

(b) The Secretary shall establish guidelines prescribing the purposes for which amounts available under this chapter for State recreational boating safety programs may be used. Those purposes shall include—

(1) providing facilities, equipment, and supplies for boating safety education and law enforcement, including purchase, operation, maintenance, and repair;
(2) training personnel in skills related to boating safety and to the enforcement of boating safety laws and regulations;
(3) providing public boating safety education, including educational programs and lectures, to the boating community and the public school system;
(4) acquiring, constructing, or repairing public access sites used primarily by recreational boaters;
(5) conducting boating safety inspections and marine casualty investigations;
(6) establishing and maintaining emergency or search and rescue facilities, and providing emergency or search and rescue assistance;
(7) establishing and maintaining waterway markers and other appropriate aids to navigation; and
(8) providing State recreational vessel numbering and titling programs.

(c)(1) Of the amount transferred to the Secretary under subsection (a)(2) of section 4 of the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777c(a)(2)), $5,500,000 is available to the Secretary for payment of expenses of the Coast Guard for personnel and activities directly related to coordinating and carrying out the national recreational boating safety program under this title, of which not less than $2,000,000 shall be available to the Secretary only to ensure compliance with chapter 43 of this title.

(2) No funds available to the Secretary under this subsection may be used to replace funding traditionally provided through general appropriations, nor for any purposes except those purposes authorized by this section.
(3) Amounts made available by this subsection shall remain available during the 2 succeeding fiscal years. Any amount that is unexpended or unobligated at the end of the 3-year period during which it is available shall be withdrawn by the Secretary and allocated to the States in addition to any other amounts available for allocation in the fiscal year in which they are withdrawn or the following fiscal year.

(4) The Secretary shall publish annually in the Federal Register a detailed accounting of the projects, programs, and activities funded under this subsection.

(A) including the funding of the National Boating Safety Advisory Council established under section 13110 of this title and the authorized activities of the Council, including travel for the council; and

(B) of the funds referred to in paragraph (1), not less than $2,500,000 shall be available to the Secretary only to ensure compliance with chapter 43 of this title.

§ 13110. National Boating Safety Advisory Council