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SENATE

{ REPORT
119-104

SKI HILL RESOURCES FOR ECONOMIC DEVELOPMENT ACT

FEBRUARY 11, 2026.—Ordered to be printed

Mr. LEE, from the Committee on Energy and Natural
Resources, submitted the following

R E P O R T

[To accompany S. 472]

[Including cost estimate of the Congressional Budget Office]

The Committee on Energy and Natural Resources, to which was referred the bill (S. 472) to amend the Omnibus Parks and Public Lands Management Act of 1996 to provide for the establishment of a Ski Area Fee Retention Account, and for other purposes, having considered the same, reports favorably thereon without amendment and recommends that the bill do pass.

PURPOSE

The purpose of S. 472 is to amend the Omnibus Parks and Public Lands Management Act of 1996 to provide for the establishment of a Ski Area Fee Retention Account.

BACKGROUND AND NEED

There are more than 120 ski areas across the country that operate on National Forest System land. These ski areas provide about 60 percent of the total capacity for downhill skiing in the United States. Ski areas operating on National Forests are required to pay annual fees to the U.S. Forest Service for the use of these public lands. The fees are calculated according to a formula that considers the acres of public lands used by the ski area and the profits derived from the use of those lands.

Recreation officers on National Forests provide services to these ski areas, like reviewing proposals and issuing permits. They also provide services to businesses that operate on National Forests and

the general public. In the past, Forest Service delays in reviewing proposals have slowed several ski areas' ability to replace or update their infrastructure. S. 472 is a response to this need.

Ski area fees that are currently collected on National Forests are deposited into the General Fund of the U.S. Treasury. The bill establishes a Ski Area Fee Retention Account in the U.S. Treasury, in which 100 percent of the fees paid by ski resorts for operating on National Forests would be deposited and remain available for use by the Forest Service for various skiing-related and non-skiing-related uses.

S. 472 would require that 80 percent of the collected fees shall be expended in the unit in which they were collected. Of that 80 percent, 75 percent will be available for ski area administration, including permit review and approval, staffing, activities to enhance the experiences of ski area visitors, and wildfire mitigation. The remaining 25 percent of the retained funds would be available for avalanche education, administering non-ski area recreation permits, road maintenance, search and rescue, and general recreation management. The 20 percent of funds that are not expended in the unit in which they are collected will be available for distribution in covered units of the National Forest System for ski area administration and other recreation enhancement activities. The funds retained under this bill would supplement—not supplant—existing appropriated funding for the maintenance of the covered unit.

LEGISLATIVE HISTORY

S. 472 was introduced by Senator Barrasso on February 6, 2025, and was referred to the Committee on Energy and Natural Resources.

In the 118th Congress, identical legislation, S. 254, was introduced by Senator Bennet on February 2, 2023. The bill was ordered to be reported favorably, without an amendment, by voice vote, on November 19, 2024. The bill was reported without a written report. Representative Kuster introduced companion legislation, H.R. 930, on February 9, 2023. On March 28, 2023, the House Natural Resources Subcommittee on Federal Lands held a hearing on the bill. No further action was taken on either bill.

In the 117th Congress, Senator Bennet introduced similar legislation, S. 1964. The Committee on Energy and Natural Resources held a hearing on the bill on October 21, 2021. The bill was ordered to be reported favorably with an amendment (S. Rept. 117–56). Representative Kuster introduced a companion bill, H.R. 3686, on June 4, 2021. The House Natural Resources Subcommittee on National Parks, Forests, and Public Lands held a hearing on H.R. 3686 on June 8, 2021. No further action was taken on either bill.

Senator Gardner introduced similar legislation, S. 1723, in the 116th Congress. The Committee on Energy and Natural Resources held a hearing on S. 1723 on October 31, 2019.

COMMITTEE RECOMMENDATION

The Senate Committee on Energy and Natural Resources, in open business session on September 11, 2025, by a majority voice vote of a quorum present, recommends that the Senate pass S. 472.

SECTION-BY-SECTION ANALYSIS

Section 1. Short title

Section 1 contains the short title of the bill, the Ski Hill Resources for Economic Development Act.

Section 2. Establishment of Ski Area Fee Retention Account

Section 2(a) amends section 701 of division I of the Omnibus Parks and Public Lands Management Act of 1996 (16 U.S.C. 497c) to add a new subsection (k), which establishes the “Ski Area Fee Retention Account” (Account).

Paragraph (1) of the new subsection (k) defines key terms used in the bill.

Paragraph (2) requires the Secretary of the Treasury to establish the Account.

Paragraph (3) directs the Forest Service to deposit all ski area fees into the Account and authorizes the Forest Service to use these funds, without needing to be appropriated, for a period of 4 fiscal years after the fiscal year in which the funds are deposited.

Paragraph (4)(A) requires that 80 percent of the funds deposited into the Account shall remain with the unit of the National Forest System where the fees are collected. Of that amount, 75 percent shall be used for certain skiing-related activities, and 25 percent shall be used for certain activities to support other forms of recreation. Paragraph (4)(B) authorizes the Forest Service to use the remaining 20 percent of the funds at any National Forest System unit for certain skiing-related activities and certain activities that support other forms of recreation. Paragraph (4)(C) allows the Forest Service to reduce the amount of funds kept at the National Forest System unit that collects the ski area fees under subparagraph (A) from 80 percent to 60 percent if the amount exceeds the reasonable needs of that National Forest System unit. The balance of the funds may be transferred to other units of the National Forest System. If funds are transferred, 75 percent of the balance is to be used for the skiing-related activities, and 25 percent is to be used for the activities that support other forms of recreation.

Paragraph (5)(A) lists the eligible skiing-related activities, including permit administration and processing of proposals for ski area improvement projects, training programs, interpretation activities, visitor information and signage, and wildfire prevention and planning in or adjacent to any recreation site, but especially ski areas. Paragraph (5)(B) lists the eligible activities that support other forms of recreation, including for the repair or improvement of Forest Service facilities, roads, or trails; habitat restoration; law enforcement; the construction of parking areas; processing recreational special use permits, and search and rescue activities carried out by the Forest Service, a local government, or a nonprofit partner.

Paragraph (6) clarifies that funds from the Account cannot be used for wildfire suppression or land acquisition.

Paragraph (7)(A) includes a savings clause to make clear that nothing in this bill affects the applicability of the Granger-Thye Act (16 U.S.C. 580d) to skiing businesses operating in government-owned facilities on National Forest System land, and nothing af-

fects cost recovery for processing permits. Paragraph (7)(B) states that retained fees shall not supplant appropriated funding.

Section 2(b) states that the section shall take effect on the date that is 60 days after the date of the enactment of this act.

COST AND BUDGETARY CONSIDERATIONS

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.472, Ski Hill Resources for Economic Development Act			
As ordered reported by the Senate Committee on Energy and Natural Resources on September 11, 2025			
By Fiscal Year, Millions of Dollars	2026	2026-2030	2026-2035
Direct Spending (Outlays)	6	151	498
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	6	151	498
Spending Subject to Appropriation (Outlays)	0	0	not estimated
Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2036?	< \$2.5 billion	Statutory pay-as-you-go procedures apply?	Yes
Mandate Effects			
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2036?	< \$5 billion	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No

S. 472 would authorize the Forest Service to spend, without further appropriation, rental fees that it collects from ski resorts operating on Forest Service land.

The estimated budgetary effect of S. 472 is shown in Table 1. The costs of the legislation fall within budget function 300 (natural resources and environment).

TABLE 1.—ESTIMATED INCREASES IN DIRECT SPENDING UNDER S. 472

	By fiscal year, millions of dollars—												
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026– 2030	2026– 2035	
Estimated Budget Authority	32	57	60	63	66	69	72	76	80	84	278	659	
Estimated Outlays	6	18	30	42	55	63	66	69	73	76	151	498	

For this estimate, CBO assumes that the legislation will be enacted near the beginning of calendar year 2026. The bill would take effect 60 days after enactment; thus, estimated spending under the bill would begin about halfway through fiscal year 2026.

Under current law, rental fees from ski areas are recorded in the budget as offsetting receipts (that is, as reductions in direct spending) and deposited in the Treasury. Over the 2016–2024 period, the Forest Service collected \$54 million annually, on average, in such fees. S. 472 would authorize the Forest Service to spend those fees without further appropriation to administer the ski area program, provide visitor services, repair and maintain roads and facilities, prevent wildfires, and for other purposes.

CBO estimates that under current law, the Forest Service will collect rental fees that total about \$55 million in 2026 and increase each year to about \$85 million in 2035. (S. 472 would not affect the amounts collected.) Based on historical spending patterns for similar activities, CBO estimates that enacting S. 472 would increase direct spending by \$6 million in 2026, \$151 million over the 2026–2030 period, and \$498 million over the 2026–2035 period.

The CBO staff contact for this estimate is Lilia Ledezma. The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.

PHILLIP L. SWAGEL,
Director, Congressional Budget Office.

REGULATORY IMPACT EVALUATION

In compliance with paragraph 11(b) of rule XXVI of the Standing Rules of the Senate, the Committee makes the following evaluation of the regulatory impact which would be incurred in carrying out S. 472. The bill is not a regulatory measure in the sense of imposing Government-established standards or significant economic responsibilities on private individuals and businesses. No personal information would be collected in administering the program. Therefore, there would be no impact on personal privacy. Little, if any, additional paperwork would result from the enactment of S. 472, as ordered reported.

CONGRESSIONALLY DIRECTED SPENDING

S. 472, as ordered reported, does not contain any congressionally directed spending items, limited tax benefits, or limited tariff benefits as defined in rule XLIV of the Standing Rules of the Senate.

EXECUTIVE COMMUNICATIONS

There was no hearing on S. 472 in the 119th Congress. There was no hearing on identical legislation, S. 254, during this 118th Congress. In the 117th Congress, on October 21, 2021, the Committee on Energy and Natural Resources held a subcommittee hearing on similar legislation (S. 1964), where the Forest Service provided testimony, which appears on pages 10 and 14 of S. Hrg. 117–455.

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 S. 472, as ordered reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

Public Law 104–333

AN ACT To provide for the administration of certain Presidio properties at minimal cost to the Federal taxpayer, and for other purposes.

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DIVISION I

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TITLE VII—FEES

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SEC. 701. *SKI AREA PERMIT RENTAL CHARGE.*

* * * * *

(k) *SKI AREA FEE RETENTION ACCOUNT.*—

(1) *DEFINITIONS.*—*In this subsection:*

(A) *ACCOUNT.*—*The term “Account” means the Ski Area Fee Retention Account established under paragraph (2).*

(B) *COVERED UNIT.*—*The term “covered unit” means the unit of the National Forest System that collects the ski area permit rental charge under this section.*

(C) *SECRETARY.*—*The term “Secretary” means the Secretary of Agriculture.*

(2) *ESTABLISHMENT.*—*The Secretary of the Treasury shall establish a special account in the Treasury, to be known as the “Ski Area Fee Retention Account”.*

(3) *DEPOSITS.*—*Subject to paragraphs (4) and (5), a ski area permit rental charge collected by the Secretary under this section shall—*

(A) *be deposited in the Account;*

(B) *be available to the Secretary for use, without further appropriation; and*

(C) *remain available for the period of 4 fiscal years beginning with the first fiscal year after the fiscal year in which the ski area permit rental charge is deposited in the Account under subparagraph (A).*

(4) *DISTRIBUTION OF AMOUNTS IN THE ACCOUNT.*—

(A) *LOCAL DISTRIBUTION OF FUNDS.*—

(i) *IN GENERAL.*—*Except as provided in subparagraph (C), the Secretary shall expend 80 percent of the ski area permit rental charges deposited in the Account from a covered unit at the covered unit in accordance with clause (ii).*

(ii) *DISTRIBUTION.*—*Of the amounts made available for expenditure under clause (i)—*

(I) *75 percent shall be used at the covered unit for activities described in paragraph (5)(A); and*

(II) *25 percent shall be used for activities at the covered unit described in paragraph (5)(B).*

(B) *AGENCY WIDE DISTRIBUTION OF FUNDS.*—*The Secretary shall expend 20 percent of the ski area permit rental charges deposited in the Account from a covered unit at any unit of the National Forest System for an activity described in subparagraph (A) or (B) of paragraph (5).*

(C) *REDUCTION OF PERCENTAGE.*—

(i) *REDUCTION.*—*The Secretary shall reduce the percentage otherwise applicable under subparagraph (A)(i) to not less than 60 percent if the Secretary determines that the amount otherwise made available under that*

subparagraph exceeds the reasonable needs of the covered unit for which expenditures may be made in the applicable fiscal year.

(ii) DISTRIBUTION OF FUNDS.—The balance of the ski area permit rental charges that are collected at a covered unit, deposited into the Account, and not distributed in accordance with subparagraph (A) or (B) shall be available to the Secretary for expenditure at any other unit of the National Forest System in accordance with the following:

(I) 75 percent shall be used for activities described in paragraph (5)(A).

(II) 25 percent shall be used for activities described in paragraph (5)(B).

(5) EXPENDITURES.—Amounts available to the Secretary for expenditure from the Account shall be only used for—

(A)(i) the administration of the Forest Service ski area program, including—

(I) the processing of an application for a new ski area or a ski area improvement project, including staffing and contracting for the processing; and

(II) administering a ski area permit described in subsection (a);

(ii) staff training for—

(I) the processing of an application for—

(aa) a new ski area;

(bb) a ski area improvement project; or (cc) a special use permit; or

(II) administering—

(aa) a ski area permit described in subsection (a); or

(bb) a special use permit;

(iii) an interpretation activity, National Forest System visitor information, a visitor service, or signage;

(iv) direct costs associated with collecting a ski area permit rental charge or other fee collected by the Secretary related to recreation;

(v) planning for, or coordinating to respond to, a wildfire in or adjacent to a recreation site, particularly a ski area; or

(vi) reducing the likelihood of a wildfire starting, or the risks posed by a wildfire, in or adjacent to a recreation site, particularly a ski area, except through hazardous fuels reduction activities; or

(B)(i) the repair, maintenance, or enhancement of a Forest Service-owned facility, road, or trail directly related to visitor enjoyment, visitor access, or visitor health or safety;

(ii) habitat restoration directly related to recreation;

(iii) law enforcement related to public use and recreation;

(iv) the construction or expansion of parking areas;

(v) the processing or administering of a recreation special use permit;

(vi) avalanche information and education activities carried out by the Secretary or nonprofit partners;

(vii) *search and rescue activities carried out by the Secretary, a local government, or a nonprofit partner; or*

(viii) *the administration of leases under—*

(I) the Forest Service Facility Realignment and Enhancement Act of 2005 (16 U.S.C. 580d note; Public Law 109–54); and

(II) section 8623 of the Agriculture Improvement Act of 2018 (16 U.S.C. 580d note; Public Law 115–334).

(6) *LIMITATION.—Amounts in the Account may not be used for—*

(A) the conduct of wildfire suppression; or

(B) the acquisition of land for inclusion in the National Forest System.

(7) *EFFECT.—*

(A) IN GENERAL.—Nothing in this subsection affects the applicability of section 7 of the Act of April 24, 1950 (commonly known as the ‘Granger-Thye Act’) (16 U.S.C. 580d), to ski areas on National Forest System land.

(B) SUPPLEMENTAL FUNDING.—Rental charges retained and expended under this subsection shall supplement (and not supplant) appropriated funding for the operation and maintenance of each covered unit.

(C) COST RECOVERY.—Nothing in this subsection affects any cost recovery under any provision of law (including regulations) for processing an application for or monitoring compliance with a ski area permit or other recreation special use permit.”

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