

deed conveying any right, title, and interest the United States may have in and to Tingley Beach or San Gabriel Park to the City, thereby removing the cloud on the City's title to these lands.

### SEC. 3. DEFINITIONS.

In this Act:

(1) **CITY.**—The term “City” means the City of Albuquerque, New Mexico.

(2) **MIDDLE RIO GRANDE CONSERVANCY DISTRICT.**—The terms “Middle Rio Grande Conservancy District” and “MRGCD” mean a political subdivision of the State of New Mexico, created in 1925 to provide and maintain flood protection and drainage, and maintenance of ditches, canals, and distribution systems for irrigation and water delivery and operations in the Middle Rio Grande Valley.

(3) **MIDDLE RIO GRANDE PROJECT.**—The term “Middle Rio Grande Project” means the works associated with water deliveries and operations in the Rio Grande basin as authorized by the Flood Control Act of 1948 (Public Law 80-858; 62 Stat. 1175) and the Flood Control Act of 1950 (Public Law 81-516; 64 Stat. 170).

(4) **SAN GABRIEL PARK.**—The term “San Gabriel Park” means the tract of land containing 40.2236 acres, more or less, situated within Section 12 and Section 13, T10N, R2E, N.M.P.M., City of Albuquerque, Bernalillo County, New Mexico, and described by New Mexico State Plane Grid Bearings (Central Zone) and ground distances in a Special Warranty Deed conveying the property from MRGCD to the City, dated November 25, 1997.

(5) **TINGLEY BEACH.**—The term “Tingley Beach” means the tract of land containing 25.2005 acres, more or less, situated within Section 13 and Section 24, T10N, R2E, N.M.P.M., City of Albuquerque, Bernalillo County, New Mexico, and described by New Mexico State Plane Grid Bearings (Central Zone) and ground distances in a Special Warranty Deed conveying the property from MRGCD to the City, dated November 25, 1997.

### SEC. 4. CLARIFICATION OF PROPERTY INTEREST.

(a) **REQUIRED ACTION.**—The Secretary of the Interior shall issue a quitclaim deed conveying any right, title, and interest the United States may have in and to Tingley Beach and San Gabriel Park to the City.

(b) **TIMING.**—The Secretary shall carry out the action in subsection (a) as soon as practicable after the date of enactment of this title and in accordance with all applicable law.

(c) **NO ADDITIONAL PAYMENT.**—The City shall not be required to pay any additional costs to the United States for the value of San Gabriel Park and Tingley Beach.

### SEC. 5. OTHER RIGHTS, TITLE, AND INTERESTS UNAFFECTED.

(a) **IN GENERAL.**—Except as expressly provided in section 4, nothing in this Act shall be construed to affect any right, title, or interest in and to any land associated with the Middle Rio Grande Project.

(b) **ONGOING LITIGATION.**—Nothing contained in this Act shall be construed or utilized to affect or otherwise interfere with any position set forth by any party in the lawsuit pending before the United States District Court for the District of New Mexico, No. CV 99-1320 JPR/LP-ACE, entitled *Rio Grande Silvery Minnow v. John W. Keys, III*, concerning the right, title, or interest in and to any property associated with the Middle Rio Grande Project.

### HAWAII WATER RESOURCES ACT OF 2004

On Wednesday, May 19, 2004, the Senate passed S. 960, as follows:

S. 960

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the “Hawaii Water Resources Act of 2004”.

### SEC. 2. HAWAII RECLAMATION PROJECTS.

(a) **IN GENERAL.**—The Reclamation Water and Groundwater Study and Facilities Act (43 U.S.C. 390h et seq.) is amended by adding at the end the following:

#### “SEC. 1637. HAWAII RECLAMATION PROJECTS.

“(a) **AUTHORIZATION.**—The Secretary may—

“(1) in cooperation with the Board of Water Supply, City and County of Honolulu, Hawaii, participate in the design, planning, and construction of a project in Kalaeloa, Hawaii, to desalinate and distribute seawater for direct potable use within the service area of the Board;

“(2) in cooperation with the County of Hawaii Department of Environmental Management, Hawaii, participate in the design, planning, and construction of facilities in Kealahou, Hawaii, for the treatment and distribution of recycled water and for environmental purposes within the County; and

“(3) in cooperation with the County of Maui Wastewater Reclamation Division, Hawaii, participate in the design, planning, and construction of, and acquire land for, facilities in Lahaina, Hawaii, for the distribution of recycled water from the Lahaina Wastewater Reclamation Facility for non-potable uses within the County.

“(b) **COST SHARE.**—The Federal share of the cost of a project described in subsection (a) shall not exceed 25 percent of the total cost of the project.

“(c) **LIMITATION.**—Funds provided by the Secretary shall not be used for the operation and maintenance of a project described in subsection (a).

“(d) **AUTHORIZATION OF APPROPRIATIONS.**—There are authorized to be appropriated such sums as are necessary to carry out this section.”.

(b) **CONFORMING AMENDMENT.**—The table of sections in section 2 of the Reclamation Projects Authorization and Adjustment Act of 1992 (43 U.S.C. prec. 371) is amended by inserting after the item relating to section 1636 the following:

“Sec. 1637. Hawaii reclamation projects.”.

### RECREATIONAL FEE AUTHORITY ACT OF 2004

On Wednesday, May 19, 2004, the Senate passed S. 1107, as follows:

S. 1107

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the “Recreational Fee Authority Act of 2004”.

### SEC. 2. RECREATION FEE AUTHORITY.

(a) **IN GENERAL.**—Beginning on January 1, 2006, the Secretary of the Interior (“Secretary”) may establish, modify, charge, and collect fees for admission to a unit of the National Park System and the use of National Park Service (“Service”) administered areas, lands, sites, facilities, and services (including reservations) by individuals and/or groups. Fees shall be based on an analysis by the Secretary of—

(1) the benefits and services provided to the visitor;

(2) the cumulative effect of fees;

(3) the comparable fees charged elsewhere and by other public agencies and by nearby private sector operators;

(4) the direct and indirect cost and benefit to the government;

(5) public policy or management objectives served;

(6) economic and administrative feasibility of fee collection; and

(7) other factors or criteria determined by the Secretary.

(b) **NUMBER OF FEES.**—The Secretary shall establish the minimum number of fees and shall avoid the collection of multiple or layered fees for a wide variety of uses, activities or programs.

(c) **ANALYSIS.**—The results of the analysis together with the Secretary's determination of appropriate fee levels shall be transmitted to the Congress at least three months prior to publication of such fees in the Federal Register. New fees and any increases or decreases in established fees shall be published in the Federal Register and no new fee or change in the amount of fees shall take place until at least 12 months after the date the notice is published in the Federal Register.

(d) **ADDITIONAL AUTHORITIES.**—Beginning on January 1, 2006, the Secretary may enter into agreements, including contracts to provide reasonable commissions or reimbursements with any public or private entity for visitor reservation services, fee collection and/or processing services.

(e) **ADMINISTRATION.**—The Secretary may provide discounted or free admission days or use, may modify the National Park Passport, established pursuant to Public Law 105-391, and shall provide information to the public about the various fee programs and the costs and benefits of each program.

(f) **STATE AGENCY ADMISSION AND SPECIAL USE PASSES.**—Effective January 1, 2006, and notwithstanding the Federal Grants Cooperative Agreements Act, the Secretary may enter into revenue sharing agreements with State agencies to accept their annual passes and convey the same privileges, terms and conditions as offered under the auspices of the National Park Passport, to State agency annual passes and shall only be accepted for all of the units of the National Park System within the boundaries of the State in which the specific revenue sharing agreement is entered into except where the Secretary has established a fee that includes a unit or units located in more than one State.

### SEC. 3. DISTRIBUTION OF RECEIPTS.

Without further appropriation, all receipts collected pursuant to the Act or from sales of the National Park Passport shall be retained by the Secretary and may be expended as follows:

(1) 80 percent of amounts collected at a specific area, site, or project as determined by the Secretary, shall remain available for use at the specific area, site or project, except for those units of the National Park System that participate in an active revenue sharing agreement with a State under Section 2(f) of this Act, not less than 90 percent of amounts collected at a specific area, site, or project shall remain available for use.

(2) The balance of the amounts collected shall remain available for use by the Service on a Service-wide basis as determined by the Secretary.

(3) Monies generated as a result of revenue sharing agreements established pursuant to Section 2(f) may provide for a fee-sharing arrangement. The Service shares of fees shall be distributed equally to all units of the National Park System in the specific States that are parties to the revenue sharing agreement.

(4) Not less than 50 percent of the amounts collected from the sale of the National Park Passport shall remain available for use at the specific area, site, or project at which the fees were collected and the balance of the

receipts shall be distributed in accordance with paragraph 2 of this Section.

#### SEC. 4. EXPENDITURES.

(a) **USE OF FEES AT SPECIFIC AREA, SITE, OR PROJECT.**—Amounts available for expenditure at a specific area, site or project shall be accounted for separately and may be used for—

(1) repair, maintenance, facility enhancement, media services and infrastructure including projects and expenses relating to visitor enjoyment, visitor access, environmental compliance, and health and safety;

(2) interpretation, visitor information, visitor service, visitor needs assessments, monitoring, and signs;

(3) habitat enhancement, resource assessment, preservation, protection, and restoration related to recreation use; and

(4) law enforcement relating to public use and recreation.

(b) The Secretary may use not more than fifteen percent of total revenues to administer the recreation fee program including direct operating or capital costs, cost of fee collection, notification of fee requirements, direct infrastructure, fee program management costs, bonding of volunteers, start-up costs, and analysis and reporting on program accomplishments and effects.

#### SEC. 5. REPORTS.

On January 1, 2009, and every three years thereafter the Secretary shall submit to the Congress a report detailing the status of the Recreation Fee Program conducted in units of the National Park System including an evaluation of the Recreation Fee Program conducted at each unit of the National Park System; a description of projects that were funded, work accomplished, and future projects and programs for funding with fees, and any recommendations for changes in the overall fee system.

### BEND PINE NURSERY LAND CONVEYANCE ACT AMENDMENTS

On Wednesday, May 19, 2004, the Senate passed S. 1848, as follows:

S. 1848

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. MODIFICATION OF BEND PINE NURSERY LAND CONVEYANCE.

(a) **DESIGNATION OF RECIPIENTS AND CONSIDERATION.**—Section 3 of the Bend Pine Nursery Land Conveyance Act (Public Law 106–526; 114 Stat. 2512) is amended—

(1) in subsection (a), by striking paragraph (1) and redesignating paragraphs (2) through (7) as paragraphs (1) through (6), respectively;

(2) in subsection (e)—

(A) by striking “this section” both places it appears and inserting “subsection (a)”;

(B) in paragraph (1), by striking “Subject to paragraph (3), the” and inserting “The”; and

(C) by striking paragraph (3); and

(3) by adding at the end the following:

“(g) **BEND PINE NURSERY CONVEYANCE.**—

“(1) **CONVEYANCE TO PARK AND RECREATION DISTRICT.**—Upon receipt of consideration in the amount of \$3,503,676 from the Bend Metro Park and Recreation District in Deschutes County, Oregon, the Secretary shall convey to the Bend Metro Park and Recreation District all right, title, and interest of the United States in and to a parcel of real property consisting of approximately 185 acres and containing the Bend Pine Nursery, as depicted on the site plan map entitled ‘Bend Pine Nursery Administrative Site, May 13, 2004’. Subject to paragraph (2), the real property conveyed to the Bend Metro Park and

Recreation District shall be used only for public recreation purposes and may be developed for those purposes. If the Secretary determines that the real property subject to this condition is converted, in whole or in part, to a use other than public recreation, the Secretary shall require the Bend Metro Park and Recreation District to pay to the United States an amount equal to the fair market value of the property at the time of conversion, less the consideration paid under this paragraph.

“(2) **RECONVEYANCE OF PORTION TO SCHOOL DISTRICT.**—As soon as practicable after the receipt by the Bend Metro Park and Recreation District of the real property described in paragraph (1), the Bend Metro Park and Recreation District shall convey to the Administrative School District No. 1, Deschutes County, Oregon, without consideration, a parcel of real property located in the northwest corner of the real property described in paragraph (1) and consisting of approximately 15 acres. The deed of conveyance shall contain a covenant requiring that the real property conveyed to the School District be used only for public education purposes.”.

(b) **CONFORMING AMENDMENT.**—Section 4(a) of such Act is amended by striking “section 3(a)” and inserting “section 3”.

### TAX ADMINISTRATION GOOD GOVERNMENT ACT

On Wednesday, May 19, 2004, the Senate passed H.R. 1528, as follows:

H.R. 1528

*Resolved*, That the bill from the House of Representatives (H.R. 1528) entitled “An Act to amend the Internal Revenue Code of 1986 to protect taxpayers and ensure accountability of the Internal Revenue Service.”, do pass with the following amendment:

Strike out all after the enacting clause and insert:

#### SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Tax Administration Good Government Act”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

#### TITLE I—IMPROVEMENTS IN TAX ADMINISTRATION AND TAXPAYER SAFEGUARDS

*Subtitle A—Improvements in Efficiency and Safeguards in Internal Revenue Service Collection*

Sec. 101. Waiver of user fee for installment agreements using automated withdrawals.

Sec. 102. Authorization for IRS to enter into installment agreements that provide for partial payment.

Sec. 103. Termination of installment agreements.

Sec. 104. Office of Chief Counsel review of offers-in-compromise.

Sec. 105. Authorization for IRS to require increased electronic filing of returns prepared by paid return preparers.

Sec. 106. Threshold on tolling of statute of limitations during review by Taxpayer Advocate Service.

Sec. 107. Increase in penalty for bad checks and money orders.

Sec. 108. Extension of time limit for contesting IRS levy.

Sec. 109. Individuals held harmless on improper levy on individual retirement plan.

Sec. 110. Authorization for Financial Management Service retention of transaction fees from levied amounts.

Sec. 111. Elimination of restriction on offsetting refunds from former residents.

#### *Subtitle B—Processing and Personnel*

Sec. 121. Information regarding statute of limitations.

Sec. 122. Annual report on IRS performance measures.

Sec. 123. Disclosure of tax information to facilitate combined employment tax reporting.

Sec. 124. Extension of declaratory judgment procedures to non-501(c)(3) tax-exempt organizations.

Sec. 125. Amendment to Treasury auction reforms.

Sec. 126. Revisions relating to termination of employment of IRS employees for misconduct.

Sec. 127. Expansion of IRS Oversight Board Authority.

Sec. 128. IRS Oversight Board approval of use of critical pay authority.

Sec. 129. Low-income taxpayer clinics.

Sec. 130. Taxpayer access to financial institutions.

Sec. 131. Enrolled agents.

Sec. 132. Establishment of disaster response team.

Sec. 133. Study of accelerated tax refunds.

Sec. 134. Study on clarifying recordkeeping responsibilities.

Sec. 135. Streamline reporting process for National Taxpayer Advocate.

Sec. 136. IRS Free File program.

Sec. 137. Modification of TIGTA reporting requirements.

Sec. 138. Study of IRS accounts receivable.

Sec. 139. Electronic Commerce Advisory Group.

Sec. 140. Study on modifications to schedules L and M-1.

Sec. 141. Regulation of Federal income tax return preparers and refund anticipation loan providers.

Sec. 142. Joint task force on offers-in-compromise.

#### *Subtitle C—Other Provisions*

Sec. 151. Penalty for failure to report interests in foreign financial accounts.

Sec. 152. Repeal of application of below-market loan rules to amounts paid to certain continuing care facilities.

Sec. 153. Public support by Indian tribal governments.

Sec. 154. Payroll agents subject to penalty for failure to collect and pay over tax, or attempt to evade or defeat tax.

### TITLE II—REFORM OF PENALTY AND INTEREST

Sec. 201. Individual estimated tax.

Sec. 202. Corporate estimated tax.

Sec. 203. Increase in large corporation threshold for estimated tax payments.

Sec. 204. Abatement of interest.

Sec. 205. Deposits made to suspend running of interest on potential underpayments.

Sec. 206. Freeze of provisions regarding suspension of interest where Secretary fails to contact taxpayer.

Sec. 207. Clarification of application of Federal tax deposit penalty.

Sec. 208. Frivolous tax returns and submissions.

Sec. 209. Extension of notice requirements with respect to interest and penalty calculations.

Sec. 210. Expansion of interest netting.