

property by donation, gift, devise, purchase or exchange. For the purposes of this subchapter, an interest in real property shall include, but not be limited to, mineral and water rights, rights of way, and easements appurtenant or in gross. A gift, devise, or bequest may be accepted by the Foundation even though it is encumbered, restricted, or subject to beneficial interests of private persons if any current or future 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).¹

(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, which was classified generally to former sections 558a to 558d of this title, prior to being amended generally and renamed the Volunteers in the National Forests and Public Lands Act by Pub. L. 118-234, title III, §341, Jan. 4, 2025, 138 Stat. 2913. Section 342 of Pub. L. 118-234, set out as a note under section 558a of this title, provides that a reference in any law to the Volunteers in National Forests Act of 1972 shall be deemed to be a reference to the Volunteers in the National Forests and Public Lands Act. 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

¹ See References in Text note below.