

1993—Subsec. (c)(3). Pub. L. 103-182 amended par. (3) generally. Prior to amendment, par. (3) read as follows: “for the payment of all expenses of administration incurred—

“(A) by the Department of the Treasury in administering subchapter A of chapter 36 (relating to harbor maintenance tax), but not in excess of \$5,000,000 for any fiscal year, and

“(B) for periods during which no fee applies under paragraph (9) or (10) of section 13031(a) of the Consolidated Omnibus Budget Reconciliation Act of 1985.”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1993 AMENDMENT

Pub. L. 103-182, title VI, §683(b), Dec. 8, 1993, 107 Stat. 2218, which provided that the amendment made by section 683(a) of Pub. L. 103-182 was applicable to fiscal years beginning after Dec. 8, 1993, was repealed by Pub. L. 116-113, title VI, §601, Jan. 29, 2020, 134 Stat. 78, effective on the date the USMCA entered into force (July 1, 2020).

EFFECTIVE DATE

Pub. L. 99-662, title XIV, §1403(d), Nov. 17, 1986, 100 Stat. 4270, provided that: “The amendments made by this section [enacting this section] shall take effect on April 1, 1987.”

HARBOR MAINTENANCE TRUST FUND DEPOSITS AND EXPENDITURES

Pub. L. 102-580, title III, §330, Oct. 31, 1992, 106 Stat. 4851, as amended by Pub. L. 116-260, div. AA, title I, §103, Dec. 27, 2020, 134 Stat. 2621, which authorized the President to transmit to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Environment and Public Works of the Senate an annual report on expenditures from and deposits into the Harbor Maintenance Trust Fund, was repealed by Pub. L. 118-272, div. A, title II, §1206(d)(2), Jan. 4, 2025, 138 Stat. 3077.

§ 9506. Inland Waterways Trust Fund

(a) Creation of Trust Fund

There is hereby established in the Treasury of the United States a trust fund to be known as the “Inland Waterways Trust Fund”, consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section or section 9602(b).

(b) Transfer to Trust Fund of amounts equivalent to certain taxes

There are hereby appropriated to the Inland Waterways Trust Fund amounts equivalent to the taxes received in the Treasury under section 4042 (relating to tax on fuel used in commercial transportation on inland waterways). The preceding sentence shall apply only to so much of such taxes as are attributable to the Inland Waterways Trust Fund financing rate under section 4042(b).

(c) Expenditures from Trust Fund

(1) In general

Except as provided in paragraph (2), amounts in the Inland Waterways Trust Fund shall be available, as provided by appropriation Acts, for making construction and rehabilitation expenditures for navigation on the inland and coastal waterways of the United States described in section 206 of the Inland Waterways Revenue Act of 1978, as in effect on the date of the enactment of this section.

(2) Exception for certain projects

Not more than ½ of the cost of any construction to which section 102(a) of the Water Resources Development Act of 1986 applies (as in effect on the date of the enactment of this section) may be paid from the Inland Waterways Trust Fund.

(Added Pub. L. 99-662, title XIV, §1405(a), Nov. 17, 1986, 100 Stat. 4271; amended Pub. L. 99-499, title V, §521(b)(3), Oct. 17, 1986, 100 Stat. 1778; Pub. L. 100-647, title I, §1018(u)(18), Nov. 10, 1988, 102 Stat. 3591.)

Editorial Notes

REFERENCES IN TEXT

Section 206 of the Inland Waterways Revenue Act of 1978, as in effect on the date of the enactment of this section, referred to in subsec. (c)(1), is classified to section 1804 of Title 33, Navigation and Navigable Waters. The date of the enactment of section 9506 of this title is the date of enactment of Pub. L. 99-662, which was approved Nov. 17, 1986.

Section 102(a) of the Water Resources Development Act of 1986 (as in effect on the date of enactment of this section), referred to in subsec. (c)(2), is classified to section 2212(a) of Title 33. The date of enactment of section 9506 of this title is the date of enactment of Pub. L. 99-662, which was approved Nov. 17, 1986.

AMENDMENTS

1988—Subsec. (b). Pub. L. 100-647 made technical corrections to directory language of Pub. L. 99-499, §521(b)(3), see 1986 Amendment note below.

1986—Subsec. (b). Pub. L. 99-499, as amended by Pub. L. 100-647, §1018(u)(18), inserted at end “The preceding sentence shall apply only to so much of such taxes as are attributable to the Inland Waterways Trust Fund financing rate under section 4042(b).”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99-499, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Pub. L. 99-662, title XIV, §1405(d), Nov. 17, 1986, 100 Stat. 4271, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section and repealing sections 1801 and 1802 of Title 33, Navigation and Navigable Waters] shall take effect on January 1, 1987.

“(2) INLAND WATERWAYS TRUST FUND TREATED AS CONTINUATION OF OLD TRUST FUND.—The Inland Waterways Trust Fund established by the amendments made by this section shall be treated for all purposes of law as a continuation of the Inland Waterways Trust Fund established by section 203 of the Inland Waterways Revenue Act of 1978 [former 33 U.S.C. 1801]. Any reference in any law to the Inland Waterways Trust Fund established by such section 203 shall be deemed to include (wherever appropriate) a reference to the Inland Waterways Trust Fund established by this section.”

§ 9507. Hazardous Substance Superfund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the