

this section [enacting this section] shall take effect on the commencement date (as defined in section 4611 of the Internal Revenue Code of 1954 [now 1986], as amended by this part)."

[For purposes of section 8033(c) of Pub. L. 99-509, set out as notes above and below, the commencement date is Jan. 1, 1990, see section 7505(d)(1) of Pub. L. 101-239, set out as an Effective Date of 1986 Amendment note under section 4611 of this title.]

REPORT ON OIL SPILL LIABILITY TRUST FUND

Pub. L. 107-295, title III, §322(a), Nov. 25, 2002, 116 Stat. 2103, provided that: "The report regarding the Oil Spill Liability Trust Fund required by the Conference Report (House Report 101-892) accompanying the Department of Transportation and Related Agencies Appropriations Act, 1991, [Pub. L. 101-516] as that requirement was amended by section 1122 of the Federal Reports Elimination and Sunset Act of 1995 (Public Law 104-66) [see below], shall no longer be submitted to the Congress."

Pub. L. 104-66, title I, §1122(a), Dec. 21, 1995, 109 Stat. 724, provided that: "The quarterly report regarding the Oil Spill Liability Trust Fund required to be submitted to the House and Senate Committees on Appropriations under House Report 101-892, accompanying the appropriations for the Coast Guard in the Department of Transportation and Related Agencies Appropriations Act, 1991 [Pub. L. 101-516], shall be submitted not later than 30 days after the end of the fiscal year in which this Act is enacted and annually thereafter."

[House Report 101-892, 101st Congress, 2d Session, provided that: "The conferees direct the Coast Guard to submit quarterly reports to the House and Senate Committee on Appropriations detailing and summarizing all transfers to and expenditures from the oil spill liability trust fund. Each report shall account for each transfer to and expenditure from the fund as authorized by Section 9509 of the Internal Revenue Code of 1986, as amended, and Sections 5003 and 5004 of the Oil Pollution Act of 1990 (Public Law 101-380) [33 U.S.C. 2733, 2734]. The report shall also show amounts collectable under Section 9509(b)(2), (3), and (8) of the Internal Revenue Code of 1986. For those authorized expenditures subject to limitations, the report shall so indicate. The Coast Guard shall confer with the House and Senate Committees on Appropriations as to the format for these reports."]

DEEPWATER PORT LIABILITY FUND

Pub. L. 101-380, title II, §2003(b), Aug. 18, 1990, 104 Stat. 507, provided that: "Any amounts remaining in the Deepwater Port Liability Fund established under section 18(f) of the Deepwater Port Act of 1974 (33 U.S.C. [former] 1517(f)) shall be deposited in the Oil Spill Liability Trust Fund established under section 9509 of the Internal Revenue Code of 1986 (26 U.S.C. 9509). The Oil Spill Liability Trust Fund shall assume all liability incurred by the Deepwater Port Liability Fund."

OFFSHORE OIL POLLUTION COMPENSATION FUND

Pub. L. 101-380, title II, §2004, Aug. 18, 1990, 104 Stat. 507, provided that: "Title III of the Outer Continental Shelf Lands Act Amendments of 1978 (43 U.S.C. 1811-1824) is repealed. Any amounts remaining in the Offshore Oil Pollution Compensation Fund established under section 302 of that title (43 U.S.C. 1812) shall be deposited in the Oil Spill Liability Trust Fund established under section 9509 of the Internal Revenue Code of 1986 (26 U.S.C. 9509). The Oil Spill Liability Trust Fund shall assume all liability incurred by the Offshore Oil Pollution Compensation Fund."

DEPOSIT OF CERTAIN PENALTIES INTO OIL SPILL LIABILITY TRUST FUND

Pub. L. 101-380, title IV, §4304, Aug. 18, 1990, 104 Stat. 540, provided that: "Penalties paid pursuant to section 311 of the Federal Water Pollution Control Act [33

U.S.C. 1321], section 309(c) of that Act [33 U.S.C. 1319(c)], as a result of violations of section 311 of that Act, and the Deepwater Port Act of 1974 [33 U.S.C. 1501 et seq.], shall be deposited in the Oil Spill Liability Trust Fund created under section 9509 of the Internal Revenue Code of 1986 (26 U.S.C. 9509)."

COORDINATION WITH SUPERFUND REAUTHORIZATION

Pub. L. 99-509, title VIII, §8033(c)(2), Oct. 21, 1986, 100 Stat. 1961, provided that: "If the Superfund Amendments and Reauthorization Act of 1986 [Pub. L. 99-499, see Short Title of 1986 Amendment note set out under section 9601 of Title 42, The Public Health and Welfare] is enacted—

"(A) subsection (a) of this section shall be applied by substituting 'section 9508' for 'section 9506'.

"(B) section 9507 of the Internal Revenue Code of 1954 [now 1986], as added by this section, is hereby redesignated as section 9509 of such Code, and

"(C) in lieu of the amendment made by subsection (b), the table of sections for subchapter A of chapter 98 of such Code is amended by adding after the item relating to section 9508 the following new item:

"'Sec. 9509. Oil Spill Liability Trust Fund.'"

§ 9510. Vaccine Injury Compensation Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the "Vaccine Injury Compensation 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) Transfers to Trust Fund

(1) In general

There are hereby appropriated to the Vaccine Injury Compensation Trust Fund amounts equivalent to the net revenues received in the Treasury from the tax imposed by section 4131 (relating to tax on certain vaccines).

(2) Net revenues

For purposes of paragraph (1), the term "net revenues" means the amount estimated by the Secretary based on the excess of—

(A) the taxes received in the Treasury under section 4131 (relating to tax on certain vaccines), over

(B) the decrease in the tax imposed by chapter 1 resulting from the tax imposed by section 4131.

(3) Limitation on transfers to Vaccine Injury Compensation Trust Fund

No amount may be appropriated to the Vaccine Injury Compensation Trust Fund on and after the date of any expenditure from the 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 paragraph.

(c) Expenditures from Trust Fund

(1) In general

Amounts in the Vaccine Injury Compensation Trust Fund shall be available, as provided in appropriation Acts, only for—

(A) the payment of compensation under subtitle 2 of title XXI of the Public Health Service Act (as in effect on October 18, 2000) for vaccine-related injury or death with respect to any vaccine—

(i) which is administered after September 30, 1988, and

(ii) which is a taxable vaccine (as defined in section 4132(a)(1)) at the time compensation is paid under such subtitle 2, or

(B) the payment of all expenses of administration (but not in excess of \$9,500,000 for any fiscal year) incurred by the Federal Government in administering such subtitle.

(2) Transfers for certain repayments

(A) In general

The Secretary shall pay from time to time from the Vaccine Injury Compensation Trust Fund into the general fund of the Treasury amounts equivalent to amounts paid under section 4132(b) and section 6416 with respect to the taxes imposed by section 4131.

(B) Transfers based on estimates

Transfers under subparagraph (A) shall be made on the basis of estimates by the Secretary, and proper adjustments shall be made in the amounts subsequently transferred to the extent prior estimates were in excess of or less than the amounts required to be transferred.

(d) Liability of United States limited to amount in Trust Fund

(1) General rule

Any claim filed against the Vaccine Injury Compensation Trust Fund may be paid only out of such Trust Fund.

(2) Coordination with other provisions

Nothing in the National Childhood Vaccine Injury Act of 1986 (or in any amendment made by such Act) shall authorize the payment by the United States Government of any amount with respect to any such claim out of any source other than the Vaccine Injury Compensation Trust Fund.

(3) Order in which unpaid claims to be paid

If at any time the Vaccine Injury Compensation Trust Fund has insufficient funds to pay all of the claims out of such Trust Fund at such time, such claims shall, to the extent permitted under paragraph (1) be paid in full in the order in which they are finally determined.

(Added Pub. L. 100-203, title IX, §9202(a), Dec. 22, 1987, 101 Stat. 1330-330; amended Pub. L. 100-647, title II, §2006(b), Nov. 10, 1988, 102 Stat. 3613; Pub. L. 101-239, title VII, §7841(g)(1), Dec. 19, 1989, 103 Stat. 2429; Pub. L. 103-66, title XIII, §13421(b), Aug. 10, 1993, 107 Stat. 566; Pub. L. 105-277, div. C, title XV, §1504(a), div. J, title IV, §4003(d), Oct. 21, 1998, 112 Stat. 2681-741, 2681-909; Pub. L. 106-170, title V, §523(b)(1), (2), Dec. 17, 1999, 113 Stat. 1927; Pub. L. 106-554, §1(a)(7) [title III, §318(f)], Dec. 21, 2000, 114 Stat. 2763, 2763A-646.)

Editorial Notes

REFERENCES IN TEXT

The Public Health Service Act, referred to in subsec. (c)(1)(A), is act July 1, 1944, ch. 373, 58 Stat. 682. Subtitle 2 of title XXI of the Public Health Service Act is classified generally to part 2 (§300aa-10 et seq.) of subchapter XIX of chapter 6A of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 201 of Title 42 and Tables.

The National Childhood Vaccine Injury Act of 1986, referred to in subsec. (d)(2), is title III of Pub. L. 99-660, Nov. 14, 1986, 100 Stat. 3755, which is classified principally to subchapter XIX (§300aa-1 et seq.) of chapter 6A of Title 42. For complete classification of this Act to the Code, see Short Title of 1986 Amendments note set out under section 201 of Title 42 and Tables.

AMENDMENTS

2000—Subsec. (c)(1)(A). Pub. L. 106-554 substituted “October 18, 2000” for “December 31, 1999”.

1999—Subsec. (b)(3). Pub. L. 106-170, §523(b)(1), repealed Pub. L. 105-277, §1504(a)(2). See 1998 Amendment note below.

Subsec. (c)(1). Pub. L. 106-170, §523(b)(1), repealed Pub. L. 105-277, §1504(a)(1). See 1998 Amendment note below.

Subsec. (c)(1)(A). Pub. L. 106-170, §523(b)(2), substituted “December 31, 1999” for “August 5, 1997”.

1998—Subsec. (b)(3). Pub. L. 105-277, §4003(d)(2), added par. (3).

Pub. L. 105-277, §1504(a)(2), which directed amendment of subsec. (b) by adding a new par. (3) at the end, was repealed by Pub. L. 106-170, §523(b)(1).

Subsec. (c)(1). Pub. L. 105-277, §4003(d)(1), amended heading and text of par. (1) generally. Prior to amendment, text read as follows: “Amounts in the Vaccine Injury Compensation Trust Fund shall be available, as provided in appropriation Acts, only for the payment of compensation under subtitle 2 of title XXI of the Public Health Service Act (as in effect on the date of the enactment of this section) for vaccine-related injury or death with respect to vaccines administered after September 30, 1988, or for the payment of all expenses of administration (but not in excess of \$6,000,000 for any fiscal year) incurred by the Federal Government in administering such subtitle.”

Pub. L. 105-277, §1504(a)(1), which directed the general amendment of par. (1), was repealed by Pub. L. 106-170, §523(b)(1).

1993—Subsec. (c)(1). Pub. L. 103-66 struck out “and before October 1, 1992,” after “September 30, 1988.”

1989—Subsec. (c)(1). Pub. L. 101-239 inserted before period at end “, or for the payment of all expenses of administration (but not in excess of \$6,000,000 for any fiscal year) incurred by the Federal Government in administering such subtitle”.

1988—Subsec. (a). Pub. L. 100-647 inserted “appropriated or” before “credited” and “this section or” before “section 9602(b)”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1999 AMENDMENT

Amendment by Pub. L. 106-170 effective as if included in the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, Pub. L. 105-277, to which such amendment relates, see section 523(b)(3) of Pub. L. 106-170, set out as a note under section 4132 of this title.

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. C, title XV, §1504(b), Oct. 21, 1998, 112 Stat. 2681-742, which provided that the amendments made to this section by Pub. L. 105-277, §1504, were to take effect as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which they related, was repealed by Pub. L. 106-170, title V, §523(b)(1), Dec. 17, 1999, 113 Stat. 1927.

Amendment by section 4003(d) of Pub. L. 105-277 effective as if included in the provision of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 4003(l) of Pub. L. 105-277, set out as a note under section 86 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-239, title VII, § 7841(g)(2), Dec. 19, 1989, 103 Stat. 2429, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to fiscal years beginning after September 30, 1989.”

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective as if included in the amendments made by section 9201 of the Omnibus Budget Reconciliation Act of 1987, Pub. L. 100-203, see section 2006(c) of Pub. L. 100-647, set out as a note under section 4132 of this title.

EFFECTIVE DATE

Pub. L. 100-203, title IX, § 9202(c), Dec. 22, 1987, 101 Stat. 1330-331, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 1988.”

§ 9511. Patient-Centered Outcomes Research Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the “Patient-Centered Outcomes Research Trust Fund” (hereafter in this section referred to as the “PCORTF”), consisting of such amounts as may be appropriated or credited to such Trust Fund as provided in this section and section 9602(b).

(b) Transfers to Fund

(1) Appropriation

There are hereby appropriated to the Trust Fund the following:

- (A) For fiscal year 2010, \$10,000,000.
- (B) For fiscal year 2011, \$50,000,000.
- (C) For fiscal year 2012, \$150,000,000.
- (D) For fiscal year 2013—

(i) an amount equivalent to the net revenues received in the Treasury from the fees imposed under subchapter B of chapter 34 (relating to fees on health insurance and self-insured plans) for such fiscal year; and

- (ii) \$150,000,000.

(E) For each of fiscal years 2014, 2015, 2016, 2017, 2018, and 2019—

(i) an amount equivalent to the net revenues received in the Treasury from the fees imposed under subchapter B of chapter 34 (relating to fees on health insurance and self-insured plans) for such fiscal year; and

- (ii) \$150,000,000.

(F) For each of fiscal years 2020 through 2029—

(i) an amount equivalent to the net revenues received in the Treasury from the fees imposed under subchapter B of chapter 34 (relating to fees on health insurance and self-insured plans) for such fiscal year; and

(ii) the applicable amount (as defined in paragraph (4)) for the fiscal year.

The amounts appropriated under subparagraphs (A), (B), (C), (D)(ii), (E)(ii), and (F)(ii) shall be transferred from the general fund of the Treasury, from funds not otherwise appropriated.

(2) Trust Fund transfers

In addition to the amounts appropriated under paragraph (1), there shall be credited to the PCORTF the amounts transferred under section 1183 of the Social Security Act.

(3) Limitation on transfers to PCORTF

No amount may be appropriated or transferred to the PCORTF on and after the date of any expenditure from the PCORTF which is not an expenditure permitted under 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 chapter 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 paragraph.

(4) Applicable amount defined

In paragraph (1)(F)(ii), the term “applicable amount” means—

- (A) for fiscal year 2020, \$275,500,000;
- (B) for fiscal year 2021, \$285,000,000;
- (C) for fiscal year 2022, \$293,500,000;
- (D) for fiscal year 2023, \$311,500,000;
- (E) for fiscal year 2024, \$320,000,000;
- (F) for fiscal year 2025, \$338,000,000;
- (G) for fiscal year 2026, \$355,500,000;
- (H) for fiscal year 2027, \$363,500,000;
- (I) for fiscal year 2028, \$381,000,000; and
- (J) for fiscal year 2029, \$399,000,000.

(c) Trustee

The Secretary of the Treasury shall be a trustee of the PCORTF.

(d) Expenditures from Fund

(1) Amounts available to the Patient-Centered Outcomes Research Institute

Subject to paragraph (2), amounts in the PCORTF are available, without further appropriation, to the Patient-Centered Outcomes Research Institute established under section 1181(b) of the Social Security Act for carrying out part D of title XI of the Social Security Act (as in effect on the date of enactment of such Act).

(2) Transfer of funds

(A) In general

The trustee of the PCORTF shall provide for the transfer from the PCORTF of 20 percent of the amounts appropriated or credited to the PCORTF for each of fiscal years 2011 through 2029 to the Secretary of Health and Human Services to carry out section 937 of the Public Health Service Act.

(B) Availability

Amounts transferred under subparagraph (A) shall remain available until expended.

(C) Requirements

Of the amounts transferred under subparagraph (A) with respect to a fiscal year, the