

this Act to the Code, see Short Title note set out under section 7101 of Title 16 and Tables.

The date of enactment of the Payment in Lieu of Taxes Act, referred to in subsec. (d), probably means the date of enactment of the Payments In Lieu of Taxes Act, Pub. L. 103-397, which was approved Oct. 22, 1994.

#### AMENDMENTS

2000—Subsec. (a)(1)(C). Pub. L. 106-393 inserted “or the Secure Rural Schools and Community Self-Determination Act of 2000” before semicolon at end.

1994—Subsec. (b)(1)(A). Pub. L. 103-397, §2(a)(1), substituted “93 cents during fiscal year 1995, \$1.11 during fiscal year 1996, \$1.29 during fiscal year 1997, \$1.47 during fiscal year 1998, and \$1.65 during fiscal year 1999 and thereafter, for each acre of entitlement land” for “75 cents for each acre of entitlement land”.

Subsec. (b)(1)(B). Pub. L. 103-397, §2(a)(2), substituted “12 cents during fiscal year 1995, 15 cents during fiscal year 1996, 17 cents during fiscal year 1997, 20 cents during fiscal year 1998, and 22 cents during fiscal year 1999 and thereafter, for each acre of entitlement land” for “10 cents for each acre of entitlement land”.

Subsec. (c)(1). Pub. L. 103-397, §2(b)(1), substituted “the highest dollar amount specified in paragraph (2)” for “\$50 times the population”.

Subsec. (c)(2). Pub. L. 103-397, §2(b)(2), amended table generally by augmenting dollar amounts by which population totals must be multiplied in order to equal the limitation from \$39.25 to \$98.00 under prior table to \$44.00 to \$110.00.

Pub. L. 103-397, §5(b)(4), amended table generally for fiscal year 1998 by augmenting dollar amounts by which population totals must be multiplied in order to equal the limitation from \$34.50 to \$86.00 under prior table to \$39.25 to \$98.00.

Pub. L. 103-397, §5(b)(3), amended table generally for fiscal year 1997 by augmenting dollar amounts by which population totals must be multiplied in order to equal the limitation from \$29.50 to \$74.00 under prior table to \$34.50 to \$86.00.

Pub. L. 103-397, §5(b)(2), amended table generally for fiscal year 1996 by augmenting dollar amounts by which population totals must be multiplied in order to equal the limitation from \$24.75 to \$62.00 under prior table to \$29.50 to \$74.00.

Pub. L. 103-397, §5(b)(1), amended table generally for fiscal year 1995 by augmenting dollar amounts by which population totals must be multiplied in order to equal the limitation from \$20.00 to \$50.00 under prior table to \$24.75 to \$62.00.

Subsec. (d). Pub. L. 103-397, §3, added subsec. (d).

1983—Subsec. (a)(4). Pub. L. 98-63 struck out par. (4) which provided that if any part of a small unit was located within another unit, entitlement land within both units was deemed to be located within the smaller unit.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by sections 2(a), (b)(1), and 3 of Pub. L. 103-397 effective Oct. 1, 1994, and amendment by section 2(b)(2) of Pub. L. 103-397 effective Oct. 1, 1998, see section 5(a) of Pub. L. 103-397, set out as a note under section 6902 of this title.

Pub. L. 103-397, §5(b)(1), Oct. 22, 1994, 108 Stat. 4158, provided for the amendment of the table at the end of subsec. (c)(2) of this section during fiscal year 1995.

Pub. L. 103-397, §5(b)(2), Oct. 22, 1994, 108 Stat. 4159, provided for the amendment of the table at the end of subsec. (c)(2) of this section during fiscal year 1996.

Pub. L. 103-397, §5(b)(3), Oct. 22, 1994, 108 Stat. 4159, provided for the amendment of the table at the end of subsec. (c)(2) of this section during fiscal year 1997.

Pub. L. 103-397, §5(b)(4), Oct. 22, 1994, 108 Stat. 4160, provided for the amendment of the table at the end of subsec. (c)(2) of this section during fiscal year 1998.

#### PROPORTIONAL PAYMENTS TO LOCAL GOVERNMENTS

Pub. L. 118-42, div. E, title I, Mar. 9, 2024, 138 Stat. 237, provided in part: “That in the event the sums appropriated for any fiscal year for payments pursuant to this chapter [meaning chapter 69 of Title 31, 31 U.S.C. 6901 et seq.] are insufficient to make the full payments authorized by that chapter to all units of local government, then the payment to each local government shall be made proportionally”.

Similar provisions were contained in the following prior appropriation acts:

Pub. L. 117-328, div. G, title I, Dec. 29, 2022, 136 Stat. 4777.

Pub. L. 117-103, div. G, title I, Mar. 15, 2022, 136 Stat. 366.

Pub. L. 116-260, div. G, title I, Dec. 27, 2020, 134 Stat. 1496.

Pub. L. 116-94, div. D, title I, Dec. 20, 2019, 133 Stat. 2703.

Pub. L. 116-6, div. E, title I, Feb. 15, 2019, 133 Stat. 222.

Pub. L. 115-141, div. G, title I, Mar. 23, 2018, 132 Stat. 651.

Pub. L. 115-31, div. G, title I, May 5, 2017, 131 Stat. 452.

#### PAYMENTS MADE PRIOR TO JANUARY 1, 1983

Pub. L. 98-63, title I, July 30, 1983, 97 Stat. 324, provided in part that: “The United States shall not be subject to any cause of action or any liability for distribution of payments made prior to January 1, 1983, under the Act of October 20, 1976 (90 Stat. 2662), as amended [Pub. L. 94-565, see 31 U.S.C. 6901 et seq.], or regulations pursuant thereto.”

#### § 6904. Additional payments

(a) In addition to payments the Secretary of the Interior makes under section 6902 of this title, the Secretary shall make a payment for each fiscal year to a unit of general local government collecting and distributing real property taxes (including a unit in Alaska outside the boundaries of an organized borough) in which is located an interest in land that—

(1) the United States Government acquires for—

- (A) the National Park System; or
- (B) the National Forest Wilderness Areas; and

(2) was subject to local real property taxes within the 5-year period before the interest is acquired.

(b) The Secretary shall make payments only for the 5 fiscal years after the fiscal year in which the interest in land is acquired. Under guidelines the Secretary prescribes, the unit of general local government receiving the payment from the Secretary shall distribute payments proportionally to units and school districts that lost real property taxes because of the acquisition of the interest. A unit receiving a distribution may use a payment for any governmental purpose.

(c) Each yearly payment by the Secretary under this section is equal to one percent of the fair market value of the interest in land on the date the Government acquires the interest. However, a payment may not be more than the amount of real property taxes levied on the property during the last fiscal year before the fiscal year in which the interest is acquired. A decision on fair market value under this section may not include an increase in the value of an interest because the land is rezoned when the rezoning causes the increase after the date of en-

actment of a law authorizing the acquisition of an interest under subsection (a) of this section.

(d) The Secretary may prescribe regulations under which payments may be made to units of general local government when subsections (a) and (b) of this section will not carry out the purpose of subsections (a) and (b).

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1033.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
6904(a) .....	31:1603(a)(1st, 3d sentences), 31:1603(e).	Oct. 20, 1976, Pub. L. 94-565, §3(a)-(d), 90 Stat. 2663. Oct. 20, 1976, Pub. L. 94-565, 90 Stat. 2662, §3(e); added Oct. 17, 1978, Pub. L. 95-469, §3(3), 92 Stat. 1322.
6904(b) .....	31:1603(a)(2d sentence), (b), (d).	
6904(c) .....	31:1603(c).	
6904(d) .....	31:1603(a)(last sentence).	

In the section, the words “land or” are omitted as being included in “interest in land”.

In subsection (a), before clause (1), the words “the Secretary of the Interior makes” are added for clarity. The words “unit of general local government collecting and distributing real property taxes (including a unit in Alaska outside the boundaries of an organized borough)” are substituted for “county” and 31:1603(a)(3d sentence) and (e) to eliminate unnecessary words. The words “the jurisdiction of” are omitted as surplus. In subclause (A), the words “for the Redwood National Park pursuant to subchapter VII of chapter 1 of title 16” are omitted as executed because the Redwood National Park is now part of the National Park System.

In subsection (b), the words “The Secretary shall make payments only for the 5 fiscal years after the fiscal year in which the interest in land is acquired” are substituted for 31:1603(b)(1st sentence) and (d) to eliminate unnecessary words. The words “affected” and “for addition to either such systems” are omitted as surplus. The words “receiving a distribution” are added for clarity.

In subsection (c), the words “The amount of . . . made . . . fiscal . . . to any unit of local government and affected school districts” are omitted as surplus. The words “by the Secretary” are added for clarity. The words “made for any fiscal year to a unit of local government under subsection (a) of this section”, “assessed and”, “full”, and “for addition to the National Park System or National Forest Wilderness Areas” are omitted as surplus.

**§ 6905. Redwood National Park and the Lake Tahoe Basin**

(a) The Secretary of the Interior shall make a payment for each fiscal year to each unit of general local government in which an interest in land owned by the United States Government in the Redwood National Park is located. A unit may use the payment for any governmental purpose. The payment shall be made as provided in section 6903 of this title and shall include an amount payable under section 6903.

(b)(1) In addition to payments the Secretary makes under subsection (a) of this section, the Secretary shall make a payment for each fiscal year to each unit of general local government in which is located an interest in land—

(A) owned by the Government in the Redwood National Park; or

(B) acquired in the Lake Tahoe Basin under the Act of December 23, 1980 (Public Law 96-586, 94 Stat. 3383).

(2) The payment shall be made as provided in section 6904 of this title and shall include an amount payable under section 6904. However, an amount computed but not paid because of the first sentence of subsection (b) and the 2d sentence of subsection (c) of section 6904 shall be carried forward and applied to future years in which the payment would not otherwise equal the amount of real property taxes assessed and levied on the land during the last fiscal year before the fiscal year in which the interest was acquired until the amount is applied completely.

(3) The unit of general local government may use the payment for any governmental purpose.

(4) The Redwoods Community College District is a school district under section 6904(b) of this title.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1034.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
6905(a) .....	16:790(a), (b).	Mar. 27, 1978, Pub. L. 95-250, §106, 92 Stat. 171.
6905(b)(1)-(3).	(unclassified).	Dec. 23, 1980, Pub. L. 96-586, §2(i), 94 Stat. 3383.
6905(b)(4)	16:790(c), 16:790(d).	

In subsection (a), the words “Notwithstanding any contrary provision of sections 1601 to 1607 of title 31” are omitted as unnecessary because of the restatement. The word “general” is added for consistency in the revised title and with other titles of the United States Code. The words “an interest in” are added for consistency because of the source provisions restated in the revised section. The word “Government” is added for consistency in the revised title and with other titles of the Code. The text of 16:790(a)(last sentence) is omitted as unnecessary.

In subsection (b)(1)-(3), the source provisions are combined for clarity and because of the restatement.

In subsection (b)(2), the words “portion of the total”, “full”, and “land or” are omitted as surplus. The words “for addition to Redwood National Park” are omitted as unnecessary because of the restatement.

In subsection (b)(4), the word “affected” is omitted as surplus.

**Editorial Notes**

REFERENCES IN TEXT

The provisions of Act of December 23, 1980 (Public Law 96-586, 94 Stat. 3383) which relate to the acquisition of the Lake Tahoe Basin, referred to in subsec. (b)(1)(B), are not classified to the Code.

**§ 6906. Funding**

For fiscal year 2019—<sup>1</sup>

(1) each county or other eligible unit of local government shall be entitled to payment under this chapter; and

(2) sums shall be made available to the Secretary of the Interior for obligation or expenditure in accordance with this chapter.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 1035; Pub. L. 110-343, div. C, title VI, §601(c)(1), Oct. 3, 2008, 122 Stat. 3911; Pub. L. 112-141, div. F, title I, §100111, July 6, 2012, 126 Stat. 906; Pub. L. 113-79, title XII, §12312, Feb. 7, 2014, 128 Stat. 992; Pub. L. 115-141, div. G, title I, §118, Mar. 23, 2018, 132 Stat. 661; Pub. L. 116-6, div. E, title I, §116, Feb. 15, 2019, 133 Stat. 232.)

<sup>1</sup> See Application of Section note below.