

funds, and that the source of the funding includes amounts derived from Outer Continental Shelf receipts. The Secretary shall prescribe standards and guidelines for the usage of the signing to ensure consistency of design and application.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179.)

HISTORICAL AND REVISION NOTES

| <i>Revised Section</i> | <i>Source (U.S. Code)</i> | <i>Source (Statutes at Large)</i> |
|------------------------|---------------------------|---|
| 200307 | 16 U.S.C. 4601–10. | Pub. L. 88–578, title I, §8, formerly §7, Sept. 3, 1964, 78 Stat. 903; renumbered §8, Pub. L. 92–347, §2, July 11, 1972, 86 Stat. 459; Pub. L. 94–422, title I, §101(5), Sept. 28, 1976, 90 Stat. 1318. |

§ 200308. Contracts for acquisition of land and water

Not more than \$30,000,000 of the amount authorized to be appropriated from the Fund by section 200303 of this title may be obligated by contract during each fiscal year for the acquisition of land, water, or interest in land or water within areas specified in section 200306(a)(2) of this title. The contract may be executed by the head of the department concerned, within limitations prescribed by the Secretary. The contract shall be a contractual obligation of the United States and shall be liquidated with money appropriated from the Fund specifically for liquidation of that contract obligation. No contract may be entered into for the acquisition of property pursuant to this section unless the acquisition is otherwise authorized by Federal law.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179.)

HISTORICAL AND REVISION NOTES

| <i>Revised Section</i> | <i>Source (U.S. Code)</i> | <i>Source (Statutes at Large)</i> |
|------------------------|---------------------------|---|
| 200308 | 16 U.S.C. 4601–10a. | Pub. L. 88–578, title I, §9, formerly §8, as added Pub. L. 90–401, §4, July 15, 1968, 82 Stat. 355; Pub. L. 91–308, §3, July 7, 1970, 84 Stat. 410; renumbered §9, Pub. L. 92–347, §2, July 11, 1972, 86 Stat. 459; Pub. L. 93–303, §3, June 7, 1974, 88 Stat. 194. |

Statutory Notes and Related Subsidiaries

RESCISSION OF CONTRACT AUTHORITY

Provisions rescinding contract authority provided for specific fiscal years by 54 U.S.C. 200308 (formerly 16 U.S.C. 4601–10a) were contained in the appropriation acts that were listed in a note under former section 4601–10a of Title 16, Conservation, and in the following appropriation acts:

- Pub. L. 115–31, div. G, title I, May 5, 2017, 131 Stat. 443.
- Pub. L. 114–113, div. G, title I, Dec. 18, 2015, 129 Stat. 2532.

Pub. L. 113–235, div. F, title I, Dec. 16, 2014, 128 Stat. 2402.

Pub. L. 113–76, div. G, title I, Jan. 17, 2014, 128 Stat. 295.

§ 200309. Contracts for options to acquire land and water in System

The Secretary may enter into contracts for options to acquire land, water, or interests in land or water within the exterior boundaries of any area the acquisition of which is authorized by law for inclusion in the System. The minimum period of any such option shall be 2 years, and any sums expended for the purchase of an option shall be credited to the purchase price of the area. Not more than \$500,000 of the sum authorized to be appropriated from the Fund by section 200303 of this title may be expended by the Secretary in any one fiscal year for the options.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179.)

HISTORICAL AND REVISION NOTES

| <i>Revised Section</i> | <i>Source (U.S. Code)</i> | <i>Source (Statutes at Large)</i> |
|------------------------|---------------------------|---|
| 200309 | 16 U.S.C. 4601–10b. | Pub. L. 88–578, title I, §10, formerly §9, as added Pub. L. 90–401, §4, July 15, 1968, 82 Stat. 355; renumbered §10, Pub. L. 92–347, §2, July 11, 1972, 86 Stat. 459. |

§ 200310. Transfers to and from Fund

(a) MOTORBOAT FUEL TAXES.—There shall be set aside in the Fund the amounts specified in section 9503(c)(3)(B) of the Internal Revenue Code of 1986 (26 U.S.C. 9503(c)(3)(B)).

(b) REFUNDS OF TAXES.—There shall be paid from time to time from the Fund into the general fund of the Treasury amounts estimated by the Secretary of the Treasury as equivalent to—

- (1) the amounts paid before October 1, 2029, under section 6421 of the Internal Revenue Code of 1986 (26 U.S.C. 6421) with respect to gasoline used after December 31, 1964, in motorboats, on the basis of claims filed for periods ending before October 1, 2028; and

- (2) 80 percent of the floor stocks refunds made before October 1, 2029, under section 6412(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C. 6412(a)(1)) with respect to gasoline to be used in motorboats.

(Pub. L. 113–287, §3, Dec. 19, 2014, 128 Stat. 3179; Pub. L. 114–94, div. C, title XXXI, §31102(e)(2)(B), Dec. 4, 2015, 129 Stat. 1728; Pub. L. 117–58, div. H, title I, §80102(e)(2)(B), Nov. 15, 2021, 135 Stat. 1328.)

HISTORICAL AND REVISION NOTES

| Revised Section | Source (U.S. Code) | Source (Statutes at Large) |
|-----------------|--------------------|---|
| 200310 | 16 U.S.C. 4601-11. | Pub. L. 88-578, title II, §201, Sept. 3, 1964, 78 Stat. 904; Pub. L. 91-605, title III, §302, Dec. 31, 1970, 84 Stat. 1743; Pub. L. 94-273, §3(4), Apr. 21, 1976, 90 Stat. 376; Pub. L. 94-280, title III, §302, May 5, 1976, 90 Stat. 456; Pub. L. 95-599, title V, §503(b), Nov. 6, 1978, 92 Stat. 2757; Pub. L. 97-424, title V, §531(c), Jan. 6, 1983, 96 Stat. 2191; Pub. L. 99-514, §2, title XVIII, §1875(e), Oct. 22, 1986, 100 Stat. 2095, 2897; Pub. L. 100-17, title V, §503(c), Apr. 2, 1987, 101 Stat. 258; Pub. L. 101-508, title XI, §1121(g)(2), Nov. 5, 1990, 104 Stat. 1388-427; Pub. L. 102-240, title VIII, §8002(d)(2)(B), Dec. 18, 1991, 105 Stat. 2204; Pub. L. 105-178, title IX, §9002(c)(2)(B), June 9, 1998, 112 Stat. 500; Pub. L. 109-59, title XI, §11101(c)(2)(B), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112-30, title I, §142(e)(2)(B), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, §402(e)(2)(B), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-140, title IV, §402(d)(2)(B), June 29, 2012, 126 Stat. 403; Pub. L. 112-141, div. D, title I, §40102(e)(2)(B), July 6, 2012, 126 Stat. 845. |

In subsection (a), the words “(relating to special motor fuels and gasoline used in motorboats)” are omitted as unnecessary.

In subsection (b), the words “(relating to amounts paid in respect of gasoline used for certain nonhighway purposes or by local transit systems)” are omitted as unnecessary.

Editorial Notes

AMENDMENTS

2021—Subsec. (b). Pub. L. 117-58 substituted “October 1, 2029” for “October 1, 2023” in pars. (1) and (2) and “October 1, 2028” for “October 1, 2022” in par. (1).

2015—Subsec. (b)(1). Pub. L. 114-94 substituted “October 1, 2023” for “October 1, 2017” and “October 1, 2022” for “October 1, 2016”.

Subsec. (b)(2). Pub. L. 114-94, §31102(e)(2)(B)(i), substituted “October 1, 2023” for “October 1, 2017”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by Pub. L. 117-58 effective Oct. 1, 2021, see section 80102(f) of Pub. L. 117-58, set out as a note under section 4041 of Title 26, Internal Revenue Code.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-94 effective Oct. 1, 2016, see section 31102(f) of Pub. L. 114-94, set out as a note under section 4041 of Title 26, Internal Revenue Code.

CHAPTER 2004—NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

| | |
|--------------|---|
| Sec. 200401. | Definitions. |
| 200402. | National Parks and Public Land Legacy Restoration Fund. |

§ 200401. Definitions

In this chapter:

(1) **ASSET.**—The term “asset” means any real property, including any physical structure or grouping of structures, landscape, trail, or other tangible property, that—

(A) has a specific service or function; and
 (B) is tracked and managed as a distinct, identifiable entity by the applicable covered agency.

(2) **COVERED AGENCY.**—The term “covered agency” means—

(A) the Service;
 (B) the United States Fish and Wildlife Service;
 (C) the Forest Service;
 (D) the Bureau of Land Management; and
 (E) the Bureau of Indian Education.

(3) **FUND.**—The term “Fund” means the National Parks and Public Land Legacy Restoration Fund established by section 200402(a).

(4) **PROJECT.**—The term “project” means any activity to reduce or eliminate deferred maintenance of an asset, which may include resolving directly related infrastructure deficiencies of the asset that would not by itself be classified as deferred maintenance.

(Added Pub. L. 116-152, §2(a), Aug. 4, 2020, 134 Stat. 682.)

§ 200402. National Parks and Public Land Legacy Restoration Fund

(a) **ESTABLISHMENT.**—There is established in the Treasury of the United States a fund to be known as the “National Parks and Public Land Legacy Restoration Fund”.

(b) **DEPOSITS.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), for each of fiscal years 2021 through 2025, there shall be deposited in the Fund an amount equal to 50 percent of all energy development revenues due and payable to the United States from oil, gas, coal, or alternative or renewable energy development on Federal land and water credited, covered, or deposited as miscellaneous receipts under Federal law in the preceding fiscal year.

(2) **MAXIMUM AMOUNT.**—The amount deposited in the Fund under paragraph (1) shall not exceed \$1,900,000,000 for any fiscal year.

(3) **EFFECT ON OTHER REVENUES.**—Nothing in this section affects the disposition of revenues that—

(A) are due to the United States, special funds, trust funds, or States from mineral and energy development on Federal land and water; or

(B) have been otherwise appropriated—

(i) under Federal law, including—

(I) the Gulf of Mexico Energy Security Act of 2006 (43 U.S.C. 1331 note; Public Law 109-432); and

(II) the Mineral Leasing Act (30 U.S.C. 181 et seq.); or

(ii) from—

(I) the Land and Water Conservation Fund established under chapter 2003; or

(II) the Historic Preservation Fund established under chapter 3031.

(c) **AVAILABILITY OF FUNDS.**—Amounts deposited in the Fund shall be available to the Sec-