

than contributions to defray qualified campaign expenses which were received and expended) which were used, to defray qualified campaign expenses.

(2) Any person who violates the provisions of paragraph (1) shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both.

(c) False statements, etc.

(1) It is unlawful for any person knowingly and willfully—

(A) to furnish any false, fictitious, or fraudulent evidence, books, or information to the Commission under this chapter, or to include in any evidence, books, or information so furnished any misrepresentation of a material fact, or to falsify or conceal any evidence, books, or information relevant to a certification by the Commission or an examination and audit by the Commission under this chapter, or

(B) to fail to furnish to the Commission any records, books, or information requested by it for purposes of this chapter.

(2) Any person who violates the provisions of paragraph (1) shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both.

(d) Kickbacks and illegal payments

(1) It is unlawful for any person knowingly and willfully to give or accept any kickback or any illegal payment in connection with any qualified campaign expense of a candidate, or his authorized committees, who receives payments under section 9037.

(2) Any person who violates the provisions of paragraph (1) shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both.

(3) In addition to the penalty provided by paragraph (2), any person who accepts any kickback or illegal payment in connection with any qualified campaign expense of a candidate or his authorized committees shall pay to the Secretary for deposit in the matching payment account, an amount equal to 125 percent of the kickback or payment received.

(Added Pub. L. 93-443, title IV, § 408(c), Oct. 15, 1974, 88 Stat. 1302.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable with respect to taxable years beginning after Dec. 31, 1974, see section 410(c)(1) of Pub. L. 93-443, set out as an Effective Date of 1974 Amendment note under section 30101 of Title 52, Voting and Elections.

Subtitle I—Trust Fund Code

§ 9500. Short title

This subtitle may be cited as the “Trust Fund Code of 1981”.

(Added Pub. L. 97-119, title I, § 103(a), Dec. 29, 1981, 95 Stat. 1636.)

CHAPTER 98—TRUST FUND CODE

Subchapter	Sec. ¹
A. Establishment of Trust Funds	9501
B. General provisions	9601

Subchapter A—Establishment of Trust Funds

Sec.	
9501.	Black Lung Disability Trust Fund.
9502.	Airport and Airway Trust Fund.
9503.	Highway Trust Fund.
9504.	Sport Fish Restoration and Boating Trust Fund.
9505.	Harbor Maintenance Trust Fund.
9506.	Inland Waterways Trust Fund.
9507.	Hazardous Substance Superfund.
9508.	Leaking Underground Storage Tank Trust Fund.
9509.	Oil Spill Liability Trust Fund.
9510.	Vaccine Injury Compensation Trust Fund.
9511.	Patient-Centered Outcomes Research Trust Fund.

Editorial Notes

CODIFICATION

The amendment by section 8033(b) of Pub. L. 99-509, which provided for adding item 9507 to the table of sections for subchapter A, did not take effect pursuant to section 8033(c)(2)(C) of Pub. L. 99-509 and the enactment of the Superfund Amendments and Reauthorization Act of 1986 (Pub. L. 99-499).

AMENDMENTS

2010—Pub. L. 111-148, title VI, § 6301(e)(1)(B), Mar. 23, 2010, 124 Stat. 743, added item 9511.

2005—Pub. L. 109-59, title XI, § 11115(b)(2)(E), Aug. 10, 2005, 119 Stat. 1950, substituted “Sport Fish Restoration and Boating” for “Aquatic Resources” in item 9504.

1998—Pub. L. 105-178, title IX, § 9011(b)(3), June 9, 1998, 112 Stat. 508, struck out item 9511 “National Recreational Trails Trust Fund”.

1991—Pub. L. 102-240, title VIII, § 8003(c), Dec. 18, 1991, 105 Stat. 2206, added item 9511.

1987—Pub. L. 100-203, title IX, § 9202(b), Dec. 22, 1987, 101 Stat. 1330-331, added item 9510.

1986—Pub. L. 99-662, title XIV, §§ 1403(c), 1405(c), Nov. 17, 1986, 100 Stat. 4270, 4271, added items 9505 and 9506.

Pub. L. 99-509, title VIII, § 8033(c)(2)(C), Oct. 21, 1986, 100 Stat. 1962, added item 9509.

Pub. L. 99-499, title V, §§ 517(d), 522(b), Oct. 17, 1986, 100 Stat. 1774, 1781, added items 9507 and 9508.

1984—Pub. L. 98-369, div. A, title X, § 1016(d), July 18, 1984, 98 Stat. 1020, added item 9504.

1983—Pub. L. 97-424, title V, § 531(d), Jan. 6, 1983, 96 Stat. 2192, added item 9503.

1982—Pub. L. 97-248, title II, § 281(c)(1), Sept. 3, 1982, 96 Stat. 566, struck out “Establishment of” before “Black Lung” in item 9501 and added item 9502.

§ 9501. Black Lung Disability Trust Fund

(a) Creation of Trust Fund

(1) In general

There is established in the Treasury of the United States a trust fund to be known as the “Black Lung Disability Trust Fund”, consisting of such amounts as may be appropriated or credited to the Black Lung Disability Trust Fund.

(2) Trustees

The trustees of the Black Lung Disability Trust Fund shall be the Secretary of the Treasury, the Secretary of Labor, and the Secretary of Health and Human Services.

¹ Section numbers editorially supplied.

(b) Transfer of certain taxes; other receipts**(1) Transfer to Black Lung Disability Trust Fund of amounts equivalent to certain taxes**

There are hereby appropriated to the Black Lung Disability Trust Fund amounts equivalent to the taxes received in the Treasury under section 4121 or subchapter B of chapter 42.

(2) Certain repaid amounts, etc.

The following amounts shall be credited to the Black Lung Disability Trust Fund:

(A) Amounts repaid or recovered under subsection (b) of section 424 of the Black Lung Benefits Act (including interest thereon).

(B) Amounts paid as fines or penalties, or interest thereon, under section 423, 431, or 432 of the Black Lung Benefits Act.

(C) Amounts paid into the Black Lung Disability Trust Fund by a trust described in section 501(c)(21).

(c) Repayable advances**(1) Authorization**

There are authorized to be appropriated to the Black Lung Disability Trust Fund, as repayable advances, such sums as may from time to time be necessary to make the expenditures described in subsection (d).

(2) Repayment with interest

Repayable advances made to the Black Lung Disability Trust Fund shall be repaid, and interest on such advances shall be paid, to the general fund of the Treasury when the Secretary of the Treasury determines that monies are available in the Black Lung Disability Trust Fund for such purposes.

(3) Rate of interest

Interest on advances made pursuant to this subsection shall be at a rate determined by the Secretary of the Treasury (as of the close of the calendar month preceding the month in which the advance is made) to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding.

(d) Expenditures from Trust Fund

Amounts in the Black Lung Disability Trust Fund shall be available, as provided by appropriation Acts, for—

(1) the payment of benefits under section 422 of the Black Lung Benefits Act in any case in which the Secretary of Labor determines that—

(A) the operator liable for the payment of such benefits—

(i) has not commenced payment of such benefits within 30 days after the date of an initial determination of eligibility by the Secretary of Labor, or

(ii) has not made a payment within 30 days after that payment is due,

except that, in the case of a claim filed on or after the date of the enactment of the Black

Lung Benefits Revenue Act of 1981, amounts will be available under this subparagraph only for benefits accruing after the date of such initial determination, or

(B) there is no operator who is liable for the payment of such benefits,

(2) the payment of obligations incurred by the Secretary of Labor with respect to all claims of miners of their survivors in which the miner's last coal mine employment was before January 1, 1970,

(3) the repayment into the Treasury of the United States of an amount equal to the sum of the amounts expended by the Secretary of Labor for claims under part C of the Black Lung Benefits Act which were paid before April 1, 1978, except that the Black Lung Disability Trust Fund shall not be obligated to pay or reimburse any such amounts which are attributable to periods of eligibility before January 1, 1974,

(4) the repayment of, and the payment of interest on, repayable advances to the Black Lung Disability Trust Fund,

(5) the payment of all expenses of administration on or after March 1, 1978—

(A) incurred by the Department of Labor or the Department of Health and Human Services under part C of the Black Lung Benefits Act (other than under section 427(a) or 433), or

(B) incurred by the Department of the Treasury in administering subchapter B of chapter 32 and in carrying out its responsibilities with respect to the Black Lung Disability Trust Fund,

(6) the reimbursement of operators for amounts paid by such operators (other than as penalties or interest) before April 1, 1978, in satisfaction (in whole or in part) of claims of miners whose last employment in coal mines was terminated before January 1, 1970, and

(7) the reimbursement of operators and insurers for amounts paid by such operators and insurers (other than amounts paid as penalties, interest, or attorney fees) at any time in satisfaction (in whole or in part) of any claim denied (within the meaning of section 402(i) of the Black Lung Benefits Act) before March 1, 1978, and which is or has been approved in accordance with the provisions of section 435¹ of the Black Lung Benefits Act.

For purposes of the preceding sentence, any reference to section 402(i), 422, or 435¹ of the Black Lung Benefits Act shall be treated as a reference to such section as in effect immediately after the enactment of this section.

(Added Pub. L. 97-119, title I, §103(a), Dec. 29, 1981, 95 Stat. 1636; amended Pub. L. 97-248, title II, §281(c)(2), Sept. 3, 1982, 96 Stat. 566.)

Editorial Notes**REFERENCES IN TEXT**

The Black Lung Benefits Act, referred to in subsecs. (b)(2)(A), (B) and (d), is title IV of Pub. L. 91-173, Dec. 30, 1969, 83 Stat. 792. Part C of the Act is classified gen-

¹ See References in Text note below.

erally to part C (§931 et seq.) of subchapter IV of chapter 22 of Title 30, Mineral Lands and Mining. Sections 402(i), 422, 423, 424(b), 427(a), 431, 432, and 433 of the Act are classified to sections 902(i), 932, 933, 934(b), 937(a), 941, 942, and 943, respectively, of Title 30. Section 435 of the Act was classified to section 945 of Title 30, prior to repeal by Pub. L. 107-275, §2(c)(1), Nov. 2, 2002, 116 Stat. 1926. For complete classification of this Act to the Code, see section 901(b) of Title 30 and Tables.

The date of enactment of the Black Lung Benefits Revenue Act of 1981, referred to in subsec. (d)(1)(A), is the date of enactment of Pub. L. 97-119, which was approved Dec. 29, 1981.

The enactment of this section, referred to in subsec. (d), probably means the date of enactment of Pub. L. 97-119, which enacted this section and which was approved Dec. 29, 1981.

AMENDMENTS

1982—Pub. L. 97-248 struck out ‘Establishment of’ before ‘Black Lung’ in section catchline.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 effective Sept. 1, 1982, see section 281(d) of Pub. L. 97-248, set out as an Effective Date; Savings Provisions note under section 9502 of this title.

EFFECTIVE DATE

Pub. L. 97-119, title I, §103(d)(1), Dec. 29, 1981, 95 Stat. 1639, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: ‘‘The amendments made by this section [enacting this section and sections 9500, 9601, and 9602 of this title, amending section 501 of this title, and repealing section 934a of Title 30, Mineral Lands and Mining] shall take effect on January 1, 1982. Section 9501(c)(3) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as added by subsection (a)) shall only apply to advances made after December 31, 1981.’’

SAVINGS PROVISION

Pub. L. 97-119, title I, §103(d)(2), Dec. 29, 1981, 95 Stat. 1639, provided that: ‘‘The Black Lung Disability Trust Fund established by the amendments made by this section [enacting this section and sections 9500, 9601, 9602 of this title, amending section 501 of this title, and repealing section 934a of Title 30, Mineral Lands and Mining] shall be treated for all purposes of law as the continuation of the Black Lung Disability Trust Fund established by section 3 of the Black Lung Benefits Revenue Act of 1977 [former section 934a of Title 30]. Any reference in any law to the Black Lung Disability Trust Fund established by such section 3 shall be deemed to include a reference to the Black Lung Disability Trust Fund established by the amendments made by this section.’’

RESTRUCTURING OF TRUST FUND DEBT

Pub. L. 110-343, div. B, title I, §113(b), Oct. 3, 2008, 122 Stat. 3825, as amended by Pub. L. 113-295, div. A, title II, §210(b), Dec. 19, 2014, 128 Stat. 4031, provided that:

‘‘(1) DEFINITIONS.—For purposes of this subsection—

‘‘(A) MARKET VALUE OF THE OUTSTANDING REPAYABLE ADVANCES, PLUS ACCRUED INTEREST.—The term ‘market value of the outstanding repayable advances, plus accrued interest’ means the present value (determined by the Secretary of the Treasury as of the refinancing date and using the Treasury rate as the discount rate) of the stream of principal and interest payments derived assuming that each repayable advance that is outstanding on the refinancing date is due on the 30th anniversary of the end of the fiscal year in which the advance was made to the Trust Fund, and that all such principal and interest payments are made on September 30 of the applicable fiscal year.

‘‘(B) REFINANCING DATE.—The term ‘refinancing date’ means the date occurring 2 days after the enactment of this Act [Oct. 3, 2008].

‘‘(C) REPAYABLE ADVANCE.—The term ‘repayable advance’ means an amount that has been appropriated to the Trust Fund in order to make benefit payments and other expenditures that are authorized under section 9501 of the Internal Revenue Code of 1986 and are required to be repaid when the Secretary of the Treasury determines that monies are available in the Trust Fund for such purpose.

‘‘(D) TREASURY RATE.—The term ‘Treasury rate’ means a rate determined by the Secretary of the Treasury, taking into consideration current market yields on outstanding marketable obligations of the United States of comparable maturities.

‘‘(E) TREASURY 1-YEAR RATE.—The term ‘Treasury 1-year rate’ means a rate determined by the Secretary of the Treasury, taking into consideration current market yields on outstanding marketable obligations of the United States with remaining periods to maturity of approximately 1 year, to have been in effect as of the close of business 1 business day prior to the date on which the Trust Fund issues obligations to the Secretary of the Treasury under paragraph (2)(B).

‘‘(F) TRUST FUND.—The term ‘Trust Fund’ means the Black Lung Disability Trust Fund established under section 9501 of the Internal Revenue Code of 1986.

‘‘(2) REFINANCING OF OUTSTANDING PRINCIPAL OF REPAYABLE ADVANCES AND UNPAID INTEREST ON SUCH ADVANCES.—

‘‘(A) TRANSFER TO GENERAL FUND.—On the refinancing date, the Trust Fund shall repay the market value of the outstanding repayable advances, plus accrued interest, by transferring into the general fund of the Treasury the following sums:

‘‘(i) The proceeds from obligations that the Trust Fund shall issue to the Secretary of the Treasury in such amounts as the Secretaries of Labor and the Treasury shall determine and bearing interest at the Treasury rate, and that shall be in such forms and denominations and be subject to such other terms and conditions, including maturity, as the Secretary of the Treasury shall prescribe.

‘‘(ii) All, or that portion, of the appropriation made to the Trust Fund pursuant to paragraph (3) that is needed to cover the difference defined in that paragraph.

‘‘(B) REPAYMENT OF OBLIGATIONS.—In the event that the Trust Fund is unable to repay the obligations that it has issued to the Secretary of the Treasury under subparagraph (A)(i) and this subparagraph, or is unable to make benefit payments and other authorized expenditures, the Trust Fund shall issue obligations to the Secretary of the Treasury in such amounts as may be necessary to make such repayments, payments, and expenditures, with a maturity of 1 year, and bearing interest at the Treasury 1-year rate. These obligations shall be in such forms and denominations and be subject to such other terms and conditions as the Secretary of the Treasury shall prescribe.

‘‘(C) AUTHORITY TO ISSUE OBLIGATIONS.—The Trust Fund is authorized to issue obligations to the Secretary of the Treasury under subparagraphs (A)(i) and (B). The Secretary of the Treasury is authorized to purchase such obligations of the Trust Fund. For the purposes of making such purchases, the Secretary of the Treasury may use as a public debt transaction the proceeds from the sale of any securities issued under chapter 31 of title 31, United States Code, and the purposes for which securities may be issued under such chapter are extended to include any purchase of such Trust Fund obligations under this subparagraph.

‘‘(3) ONE-TIME APPROPRIATION.—There is hereby appropriated to the Trust Fund an amount sufficient to pay to the general fund of the Treasury the difference between—

‘‘(A) the market value of the outstanding repayable advances, plus accrued interest; and

“(B) the proceeds from the obligations issued by the Trust Fund to the Secretary of the Treasury under paragraph (2)(A)(i).

“(4) PREPAYMENT OF TRUST FUND OBLIGATIONS.—The Trust Fund is authorized to repay any obligation issued to the Secretary of the Treasury under subparagraphs (A)(i) and (B) of paragraph (2) prior to its maturity date by paying a prepayment price that would, if the obligation being prepaid (including all unpaid interest accrued thereon through the date of prepayment) were purchased by a third party and held to the maturity date of such obligation, produce a yield to the third-party purchaser for the period from the date of purchase to the maturity date of such obligation substantially equal to the Treasury yield on outstanding marketable obligations of the United States having a comparable maturity to this period.”

FUNDS TO REMAIN AVAILABLE

Pub. L. 111–8, div. F, title I, Mar. 11, 2009, 123 Stat. 757, provided in part that: “In fiscal year 2009 and thereafter, such sums as may be necessary from the Black Lung Disability Trust Fund (‘Fund’), to remain available until expended, for payment of all benefits authorized by section 9501(d)(1), (2), (4), and (7) of the Internal Revenue Code of 1954 [now 1986]; and interest on advances, as authorized by section 9501(c)(2) of that Act.”

Similar provisions were contained in the following appropriation acts:

Pub. L. 117–328, div. H, title I, Dec. 29, 2022, 136 Stat. 4843.

Pub. L. 117–103, div. H, title I, Mar. 15, 2022, 136 Stat. 431.

Pub. L. 116–260, div. H, title I, Dec. 27, 2020, 134 Stat. 1556.

Pub. L. 116–94, div. A, title I, Dec. 20, 2019, 133 Stat. 2545.

Pub. L. 115–245, div. B, title I, Sept. 28, 2018, 132 Stat. 3056.

Pub. L. 115–141, div. H, title I, Mar. 23, 2018, 132 Stat. 704.

Pub. L. 115–31, div. H, title I, May 5, 2017, 131 Stat. 510.

Pub. L. 114–113, div. H, title I, Dec. 18, 2015, 129 Stat. 2591.

Pub. L. 113–235, div. G, title I, Dec. 16, 2014, 128 Stat. 2458.

Pub. L. 113–76, div. H, title I, Jan. 17, 2014, 128 Stat. 355.

Pub. L. 112–74, div. F, title I, Dec. 23, 2011, 125 Stat. 1058.

Pub. L. 111–117, div. D, title I, Dec. 16, 2009, 123 Stat. 3233.

Pub. L. 110–161, div. G, title I, Dec. 26, 2007, 121 Stat. 2162.

Pub. L. 109–149, title I, Dec. 30, 2005, 119 Stat. 2839.

Pub. L. 108–447, div. F, title I, Dec. 8, 2004, 118 Stat. 3118.

Pub. L. 108–199, div. E, title I, Jan. 23, 2004, 118 Stat. 231.

Pub. L. 108–7, div. G, title I, Feb. 20, 2003, 117 Stat. 303.

MORATORIUM ON INTEREST ACCRUALS ON INDEBTEDNESS OF BLACK LUNG DISABILITY TRUST FUND

Pub. L. 99–272, title XIII, §13203(b), Apr. 7, 1986, 100 Stat. 312, provided that: “No interest shall accrue for the period beginning on October 1, 1985, and ending on September 30, 1990, with respect to any repayable advance to the Black Lung Disability Trust Fund.”

PROVISIONS RELATING TO PAYMENT OF BENEFITS TO MINERS AND ELIGIBLE SURVIVORS OF MINERS TO TAKE EFFECT AS RULES AND REGULATIONS OF SECRETARY OF LABOR

Pub. L. 95–239, §20(b), Mar. 1, 1978, 92 Stat. 106, provided that: “In the event that the payment of benefits to miners and to eligible survivors of miners cannot be made from the Black Lung Disability Trust Fund established by section 3(a) of the Black Lung Benefits

Revenue Act of 1977 [former section 934a(a) of Title 30, Mineral Lands and Mining], the provisions of the Act relating to the payment of benefits to miners and to eligible survivors of miners, as in effect immediately before the date of the enactment of this Act [Mar. 1, 1978], shall take effect, as rules and regulations of the Secretary of Labor until such provisions are revoked, amended, or revised by law. The Secretary of Labor may promulgate additional rules and regulations to carry out such provisions and shall make benefit payments to miners and to eligible survivors of miners in accordance with such provisions.”

§ 9502. Airport and Airway 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 “Airport and Airway Trust Fund”, consisting of such amounts as may be appropriated, credited, or paid into the Airport and Airway Trust Fund as provided in this section, section 9503(c)(5), or section 9602(b).

(b) Transfers to Airport and Airway Trust Fund

There are hereby appropriated to the Airport and Airway Trust Fund amounts equivalent to—

(1) the taxes received in the Treasury under—

(A) section 4041(c) (relating to aviation fuels),

(B) section 4043 (relating to surtax on fuel used in aircraft part of a fractional ownership program),

(C) sections 4261 and 4271 (relating to transportation by air), and

(D) section 4081 with respect to aviation gasoline and kerosene to the extent attributable to the rate specified in section 4081(a)(2)(C), and

(2) the amounts determined by the Secretary of the Treasury to be equivalent to the amounts of civil penalties collected under section 47107(m) of title 49, United States Code.

There shall not be taken into account under paragraph (1) so much of the taxes imposed by section 4081 as are determined at the rate specified in section 4081(a)(2)(B).

(c) Appropriation of additional sums

There are hereby authorized to be appropriated to the Airport and Airway Trust Fund such additional sums as may be required to make the expenditures referred to in subsection (d) of this section.

(d) Expenditures from Airport and Airway Trust Fund

(1) Airport and airway program

Amounts in the Airport and Airway Trust Fund shall be available, as provided by appropriation Acts, for making expenditures before March 9, 2024, to meet those obligations of the United States—

(A) incurred under title I of the Airport and Airway Development Act of 1970 or of the Airport and Airway Development Act Amendments of 1976 or of the Aviation Safety and Noise Abatement Act of 1979 or under the Fiscal Year 1981 Airport Development Authorization Act or the provisions of the Airport and Airway Improvement Act of 1982

or the Airport and Airway Safety and Capacity Expansion Act of 1987 or the Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990 or the Aviation Safety and Capacity Expansion Act of 1990 or the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992 or the Airport Improvement Program Temporary Extension Act of 1994 or the Federal Aviation Administration Authorization Act of 1994 or the Federal Aviation Reauthorization Act of 1996 or the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 providing for payments from the Airport and Airway Trust Fund or the Interim Federal Aviation Administration Authorization Act or section 6002 of the 1999 Emergency Supplemental Appropriations Act, Public Law 106-59, or the Wendell H. Ford Aviation Investment and Reform Act for the 21st Century or the Aviation and Transportation Security Act or the Vision 100—Century of Aviation Reauthorization Act or any joint resolution making continuing appropriations for the fiscal year 2008 or the Department of Transportation Appropriations Act, 2008 or the Airport and Airway Extension Act of 2008 or the Federal Aviation Administration Extension Act of 2008 or the Federal Aviation Administration Extension Act of 2008, Part II or the Federal Aviation Administration Extension Act of 2009 or any joint resolution making continuing appropriations for the fiscal year 2010 or the Fiscal Year 2010 Federal Aviation Administration Extension Act or the Fiscal Year 2010 Federal Aviation Administration Extension Act, Part II or the Federal Aviation Administration Extension Act of 2010 or the Airport and Airway Extension Act of 2010 or the Airport and Airway Extension Act of 2010, Part II or the Airline Safety and Federal Aviation Administration Extension Act of 2010 or the Airport and Airway Extension Act of 2010, Part III or the Airport and Airway Extension Act of 2010, Part IV or the Airport and Airway Extension Act of 2011 or the Airport and Airway Extension Act of 2011, Part II or the Airport and Airway Extension Act of 2011, Part III or the Airport and Airway Extension Act of 2011, Part IV or the Airport and Airway Extension Act of 2011, Part V or the Airport and Airway Extension Act of 2012 or the FAA Modernization and Reform Act of 2012 or the Airport and Airway Extension Act of 2015 or the Airport and Airway Extension Act of 2016 or the FAA Extension, Safety, and Security Act of 2016 or the Disaster Tax Relief and Airport and Airway Extension Act of 2017 or the Airport and Airway Extension Act of 2018 or the Airport and Airway Extension Act of 2018, Part II or the FAA Reauthorization Act of 2018 or title II of division B of the Continuing Appropriations Act, 2024 and Other Extensions Act or the Airport and Airway Extension Act of 2023, Part II;

(B) heretofore or hereafter incurred under part A of subtitle VII of title 49, United States Code, which are attributable to plan-

ning, research and development, construction, or operation and maintenance of—

- (i) air traffic control,
- (ii) air navigation,
- (iii) communications, or
- (iv) supporting services,

for the airway system; or

(C) for those portions of the administrative expenses of the Department of Transportation which are attributable to activities described in subparagraph (A) or (B).

Any reference in subparagraph (A) to an Act shall be treated as a reference to such Act and the corresponding provisions (if any) of title 49, United States Code, as such Act and provisions were in effect on the date of the enactment of the last Act referred to in subparagraph (A).

(2) Transfers from Airport and Airway Trust Fund on account of certain refunds

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after August 31, 1982, in respect of fuel used in aircraft, under section 6420 (relating to amounts paid in respect of gasoline used on farms), 6421 (relating to amounts paid in respect of gasoline used for certain nonhighway purposes), or 6427 (relating to fuels not used for taxable purposes) (other than subsection (l)(4) thereof).

(3) Transfers from the Airport and Airway Trust Fund on account of certain section 34 credits

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the credits allowed under section 34 (other than payments made by reason of paragraph (4) of section 6427(l)) with respect to fuel used after August 31, 1982. Such amounts shall be transferred on the basis of estimates by the Secretary of the Treasury, and proper adjustments shall be made in amounts subsequently transferred to the extent prior estimates were in excess of or less than the credits allowed.

(4) Transfers for refunds and credits not to exceed Trust Fund revenues attributable to fuel used

The amounts payable from the Airport and Airway Trust Fund under paragraph (2) or (3) shall not exceed the amounts required to be appropriated to such Trust Fund with respect to fuel so used.

(5) Transfers from Airport and Airway Trust Fund on account of refunds of taxes on transportation by air

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after December 31, 1995, under section 6402 (relating to authority to make credits or refunds) or section 6415 (relating to credits or refunds to persons who collected certain taxes) in respect of taxes under sections 4261 and 4271.

(6) Transfers from the Airport and Airway Trust Fund on account of certain airports

The Secretary of the Treasury may transfer from the Airport and Airway Trust Fund to the Secretary of Transportation or the Administrator of the Federal Aviation Administration an amount to make a payment to an airport affected by a diversion that is the subject of an administrative action under paragraph (3) or a civil action under paragraph (4) of section 47107(m) of title 49, United States Code.

(e) Limitation on transfers to Trust Fund

(1) In general

Except as provided in paragraph (2), no amount may be appropriated or credited to the Airport and Airway Trust Fund on and after the date of any expenditure from the Airport and Airway 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 subsection.

(2) Exception for prior obligations

Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before March 9, 2024, in accordance with the provisions of this section.

(f) Additional transfer to Trust Fund

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated \$14,000,000,000 to the Airport and Airway Trust Fund.

(Added Pub. L. 97-248, title II, §281(a), Sept. 3, 1982, 96 Stat. 565; amended Pub. L. 97-424, title IV, §426(e), Jan. 6, 1983, 96 Stat. 2168; Pub. L. 98-369, div. A, title IV, §474(r)(42), title VII, §735(c)(15), July 18, 1984, 98 Stat. 847, 984; Pub. L. 99-499, title V, §521(b)(2), Oct. 17, 1986, 100 Stat. 1778; Pub. L. 100-203, title X, §10502(d)(12), (g), Dec. 22, 1987, 101 Stat. 1330-444, 1330-446; Pub. L. 100-223, title IV, §§402(a)(3), 403, Dec. 30, 1987, 101 Stat. 1532; Pub. L. 101-239, title VII, §7822(b)(5), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 101-508, title XI, §§11211(b)(6)(G), 11213(c), (d)(3), (4), Nov. 5, 1990, 104 Stat. 1388-426, 1388-435, 1388-436; Pub. L. 102-581, title V, §§501, 502(a), Oct. 31, 1992, 106 Stat. 4898; Pub. L. 103-66, title XIII, §13242(d)(32), (33), Aug. 10, 1993, 107 Stat. 526, 527; Pub. L. 103-260, title I, §108, May 26, 1994, 108 Stat. 700; Pub. L. 103-272, §5(g)(3), July 5, 1994, 108 Stat. 1375; Pub. L. 103-305, title IV, §401, Aug. 23, 1994, 108 Stat. 1594; Pub. L. 104-188, title I, §§1609(c), (g)(4)(C), (D), 1703(n)(10), Aug. 20, 1996, 110 Stat. 1841, 1843, 1877; Pub. L. 104-264, title VIII, §806, title X, §1001, Oct. 9, 1996, 110 Stat. 3274, 3278; Pub. L. 105-2, §2(c), Feb. 28, 1997, 111 Stat. 5; Pub. L. 105-34, title X, §1031(d), title XVI, §1604(g)(5), Aug. 5, 1997, 111 Stat. 932, 1099; Pub. L. 105-206, title VI, §§6010(g)(2), 6023(31), July 22, 1998, 112 Stat. 814, 826; Pub. L. 106-181, title X, §1001, Apr. 5, 2000, 114 Stat. 196; Pub. L. 107-71, title I,

§123(b), Nov. 19, 2001, 115 Stat. 631; Pub. L. 108-176, title IX, §901, Dec. 12, 2003, 117 Stat. 2597; Pub. L. 108-357, title VIII, §853(d)(2)(N), (O), Oct. 22, 2004, 118 Stat. 1613, 1614; Pub. L. 109-59, title XI, §11161(c)(2)(A), (B), (d), Aug. 10, 2005, 119 Stat. 1972; Pub. L. 109-432, div. A, title IV, §420(b)(5), Dec. 20, 2006, 120 Stat. 2969; Pub. L. 110-92, §149(b), Sept. 29, 2007, 121 Stat. 996; Pub. L. 110-161, div. K, title I, §116(c), Dec. 26, 2007, 121 Stat. 2382; Pub. L. 110-172, §11(f)(1), Dec. 29, 2007, 121 Stat. 2489; Pub. L. 110-190, §3(a), (b), Feb. 28, 2008, 122 Stat. 643; Pub. L. 110-253, §3(a), (b), June 30, 2008, 122 Stat. 2417; Pub. L. 110-330, §3(a), (b), Sept. 30, 2008, 122 Stat. 3717; Pub. L. 111-12, §3(a), (b), Mar. 30, 2009, 123 Stat. 1457; Pub. L. 111-68, div. B, §156(c), Oct. 1, 2009, 123 Stat. 2050; Pub. L. 111-69, §3(a), (b), Oct. 1, 2009, 123 Stat. 2054; Pub. L. 111-116, §3(a), (b), Dec. 16, 2009, 123 Stat. 3031; Pub. L. 111-147, title IV, §444(b)(1), Mar. 18, 2010, 124 Stat. 94; Pub. L. 111-153, §3(a), (b), Mar. 31, 2010, 124 Stat. 1084; Pub. L. 111-161, §3(a), (b), Apr. 30, 2010, 124 Stat. 1126; Pub. L. 111-197, §3(a), (b), July 2, 2010, 124 Stat. 1353; Pub. L. 111-216, title I, §102(a), (b), Aug. 1, 2010, 124 Stat. 2349; Pub. L. 111-249, §3(a), (b), Sept. 30, 2010, 124 Stat. 2627; Pub. L. 111-329, §3(a), (b), Dec. 22, 2010, 124 Stat. 3566; Pub. L. 112-7, §3(a), (b), Mar. 31, 2011, 125 Stat. 31; Pub. L. 112-16, §3(a), (b), May 31, 2011, 125 Stat. 218; Pub. L. 112-21, §3(a), (b), June 29, 2011, 125 Stat. 233; Pub. L. 112-27, §3(a), (b), Aug. 5, 2011, 125 Stat. 270; Pub. L. 112-30, title II, §203(a), (b), Sept. 16, 2011, 125 Stat. 357; Pub. L. 112-91, §3(a), (b), Jan. 31, 2012, 126 Stat. 3; Pub. L. 112-95, title XI, §§1102(a), (b), 1103(a)(3), Feb. 14, 2012, 126 Stat. 148-150; Pub. L. 113-188, title XV, §1501(b)(2)(D), Nov. 26, 2014, 128 Stat. 2024; Pub. L. 114-55, title II, §201, Sept. 30, 2015, 129 Stat. 524; Pub. L. 114-141, title II, §201, Mar. 30, 2016, 130 Stat. 324; Pub. L. 114-190, title I, §1201, July 15, 2016, 130 Stat. 618; Pub. L. 115-63, title II, §201, Sept. 29, 2017, 131 Stat. 1171; Pub. L. 115-141, div. M, title I, §201, div. U, title IV, §401(a)(340), Mar. 23, 2018, 132 Stat. 1048, 1200; Pub. L. 115-250, §4(b), Sept. 29, 2018, 132 Stat. 3165; Pub. L. 115-254, div. B, title VIII, §801, Oct. 5, 2018, 132 Stat. 3428; Pub. L. 116-159, div. B, title II, §1205, Oct. 1, 2020, 134 Stat. 728; Pub. L. 118-15, div. B, title II, §2211, Sept. 30, 2023, 137 Stat. 85; Pub. L. 118-34, title II, §201, Dec. 26, 2023, 137 Stat. 1115.)

Editorial Notes

REFERENCES IN TEXT

Title I of the Airport and Airway Development Act of 1970, referred to in subsec. (d)(1)(A), is title I of Pub. L. 91-258, May 21, 1970, 84 Stat. 219, which was classified principally to chapter 25 (§1701 et seq.) of former Title 49, Transportation. Sections 1 through 30 of title I of Pub. L. 91-258, which enacted sections 1701 to 1703, 1711 to 1713, and 1714 to 1730 of former Title 49, and a provision set out as a note under section 1701 of former Title 49, were repealed by Pub. L. 97-248, title V, §523(a), Sept. 3, 1982, 96 Stat. 695. Sections 31, 51, 52(a), (b)(4), (6), (c), (d), and 53 of title I of Pub. L. 91-258 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49, Transportation. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Development Act Amendments of 1976, referred to in subsec. (d)(1)(A), is Pub. L. 94-353, July 12, 1976, 90 Stat. 871, which was repealed by

Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Aviation Safety and Noise Abatement Act of 1979, referred to in subsec. (d)(1)(A), is Pub. L. 96-193, Feb. 18, 1980, 94 Stat. 50, which was classified principally to chapter 30 (§2101 et seq.) of former Title 49, and was substantially repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, and reenacted by the first section thereof as subchapter I (§47501 et seq.) of chapter 475 of Title 49.

The Fiscal Year 1981 Airport Development Authorization Act, referred to in subsec. (d)(1)(A), is part I (§§1101-1103) of subtitle A of title XI of Pub. L. 97-35, Aug. 13, 1981, 95 Stat. 622, which amended sections 1714, 1715, 1717, and 1742 of former Title 49 and enacted provisions set out as notes under sections 1714 and 1716 of former Title 49, and was repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Improvement Act of 1982, referred to in subsec. (d)(1)(A), is title V of Pub. L. 97-248, Sept. 3, 1982, 96 Stat. 671, which was classified principally to chapter 31 (§2201 et seq.) of former Title 49, and was substantially repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, and reenacted by the first section thereof as subchapter I (§47101 et seq.) of chapter 471 of Title 49.

The Airport and Airway Safety and Capacity Expansion Act of 1987, referred to in subsec. (d)(1)(A), is Pub. L. 100-223, Dec. 30, 1987, 101 Stat. 1486. Sections 101, 102(a)-(c), 103 to 105(g), 106 to 116, 201 to 207, 301 to 306, 308 to 311, and 315 of Pub. L. 100-223 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990, referred to in subsec. (d)(1)(A), is subtitle C (§§9201-9209) of title IX of Pub. L. 101-508, Nov. 5, 1990, 104 Stat. 1388-372, which enacted section 2226d of former Title 49, amended sections 1353 and 2205 of former Title 49, and enacted provisions set out as a note under section 2201 of former Title 49. Sections 9202 to 9205 and 9207 to 9209 of title IX of Pub. L. 101-508 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Aviation Safety and Capacity Expansion Act of 1990, referred to in subsec. (d)(1)(A), is subtitle B (§§9101-9131) of title IX of Pub. L. 101-508, Nov. 5, 1990, 104 Stat. 1388-353. Sections 9102 to 9105, 9107 to 9112(b), 9113 to 9115, 9118, 9121 to 9123, 9124 “Sec. 613(c)”, 9125, 9127, and 9129 to 9131 of title IX of Pub. L. 101-508 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992, referred to in subsec. (d)(1)(A), is Pub. L. 102-581, Oct. 31, 1992, 106 Stat. 4872. Sections 101 to 103(d), 105 to 107(c), 108 to 112(b), 113 to 120, 124, 125, 136, 201 to 203(a), 205, 208, 302, 401, and 402 of Pub. L. 102-581 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport Improvement Program Temporary Extension Act of 1994, referred to in subsec. (d)(1)(A), is Pub. L. 103-260, May 26, 1994, 108 Stat. 698. Sections 102 to 107 and 109 of Pub. L. 103-260 were repealed by Pub. L. 103-429, §11(b), Oct. 31, 1994, 108 Stat. 4391, an act to codify without substantive change recent laws related to transportation. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Federal Aviation Administration Authorization Act of 1994, referred to in subsec. (d)(1)(A), is Pub. L. 103-305, Aug. 23, 1994, 108 Stat. 1569. For complete classification of this Act to the Code, see Short Title of 1994 Amendment note set out under section 40101 of Title 49 and Tables.

The Federal Aviation Reauthorization Act of 1996, referred to in subsec. (d)(1)(A), is Pub. L. 104-264, Oct. 9, 1996, 110 Stat. 3213. For complete classification of this Act to the Code, see Short Title of 1996 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, referred to in subsec. (d)(1)(A), is Pub. L. 105-277, Oct. 21, 1998, 112 Stat. 2681. For complete classification of this Act to the Code, see Tables.

The Interim Federal Aviation Administration Authorization Act, referred to in subsec. (d)(1)(A), is Pub. L. 106-6, Mar. 31, 1999, 113 Stat. 10. For complete classification of this Act to the Code, see Short Title of 1999 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

Section 6002 of the 1999 Emergency Supplemental Appropriations Act, referred to in subsec. (d)(1)(A), is section 6002 of Pub. L. 106-31, May 21, 1999, 113 Stat. 113, which amended sections 44310, 47104, 47117, and 48103 of Title 49, Transportation.

Public Law 106-59, referred to in subsec. (d)(1)(A), is Pub. L. 106-59, Sept. 29, 1999, 113 Stat. 482, which amended sections 47104 and 48103 of Title 49, Transportation.

The Wendell H. Ford Aviation Investment and Reform Act for the 21st Century, referred to in subsec. (d)(1)(A), is Pub. L. 106-181, Apr. 5, 2000, 114 Stat. 61. For complete classification of this Act to the Code, see Short Title of 2000 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Aviation and Transportation Security Act, referred to in subsec. (d)(1)(A), is Pub. L. 107-71, Nov. 19, 2001, 115 Stat. 597. For complete classification of this Act to the Code, see Tables.

The Vision 100—Century of Aviation Reauthorization Act, referred to in subsec. (d)(1)(A), is Pub. L. 108-176, Dec. 12, 2003, 117 Stat. 2490. For complete classification of this Act to the Code, see Short Title of 2003 Amendments note set out under section 40101 of Title 49, Transportation, and Tables.

The Department of Transportation Appropriations Act, 2008, referred to in subsec. (d)(1)(A), is title I of div. K of Pub. L. 110-161, Dec. 26, 2007, 121 Stat. 2375. For complete classification of this Act to the Code, see Tables.

The Airport and Airway Extension Act of 2008, referred to in subsec. (d)(1)(A), is Pub. L. 110-190, Feb. 28, 2008, 122 Stat. 643. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2008, referred to in subsec. (d)(1)(A), is Pub. L. 110-253, June 30, 2008, 122 Stat. 2417. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2008, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 110-330, Sept. 30, 2008, 122 Stat. 3717. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2009, referred to in subsec. (d)(1)(A), is Pub. L. 111-12,

Mar. 30, 2009, 123 Stat. 1457. For complete classification of this Act to the Code, see Short Title of 2009 Amendment note set out under section 1 of this title and Tables.

The Fiscal Year 2010 Federal Aviation Administration Extension Act, referred to in subsec. (d)(1)(A), is Pub. L. 111-69, Oct. 1, 2009, 123 Stat. 2054. For complete classification of this Act to the Code, see Short Title of 2009 Amendment note set out under section 1 of this title and Tables.

The Fiscal Year 2010 Federal Aviation Administration Extension Act, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 111-116, Dec. 16, 2009, 123 Stat. 3031. For complete classification of this Act to the Code, see Short Title of 2009 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2010, referred to in subsec. (d)(1)(A), is Pub. L. 111-153, Mar. 31, 2010, 124 Stat. 1084. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2010, referred to in subsec. (d)(1)(A), is Pub. L. 111-161, Apr. 30, 2010, 124 Stat. 1126. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2010, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 111-197, July 2, 2010, 124 Stat. 1353. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airline Safety and Federal Aviation Administration Extension Act of 2010, referred to in subsec. (d)(1)(A), is Pub. L. 111-216, Aug. 1, 2010, 124 Stat. 2348. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Airport and Airway Extension Act of 2010, Part III, referred to in subsec. (d)(1)(A), is Pub. L. 111-249, Sept. 30, 2010, 124 Stat. 2627. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2010, Part IV, referred to in subsec. (d)(1)(A), is Pub. L. 111-329, Dec. 22, 2010, 124 Stat. 3566. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, referred to in subsec. (d)(1)(A), is Pub. L. 112-7, Mar. 31, 2011, 125 Stat. 31. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 112-16, May 31, 2011, 125 Stat. 218. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part III, referred to in subsec. (d)(1)(A), is Pub. L. 112-21, June 29, 2011, 125 Stat. 233. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part IV, referred to in subsec. (d)(1)(A), is Pub. L. 112-27, Aug. 5, 2011, 125 Stat. 270. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part V, referred to in subsec. (d)(1)(A), is title II of Pub. L. 112-30, Sept. 16, 2011, 125 Stat. 357. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2012, referred to in subsec. (d)(1)(A), is Pub. L. 112-91, Jan. 31,

2012, 126 Stat. 3. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 1 of this title and Tables.

The FAA Modernization and Reform Act of 2012, referred to in subsec. (d)(1)(A), is Pub. L. 112-95, Feb. 14, 2012, 126 Stat. 11. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Airport and Airway Extension Act of 2015, referred to in subsec. (d)(1)(A), is Pub. L. 114-55, Sept. 30, 2015, 129 Stat. 524. For complete classification of this Act to the Code, see Short Title of 2015 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2016, referred to in subsec. (d)(1)(A), is Pub. L. 114-141, Mar. 30, 2016, 130 Stat. 322. For complete classification of this Act to the Code, see Short Title of 2016 Amendment note set out under section 1 of this title and Tables.

The FAA Extension, Safety, and Security Act of 2016, referred to in subsec. (d)(1)(A), is Pub. L. 114-190, July 15, 2016, 130 Stat. 615. For complete classification of this Act to the Code, see Short Title of 2016 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Disaster Tax Relief and Airport and Airway Extension Act of 2017, referred to in subsec. (d)(1)(A), is Pub. L. 115-63, Sept. 29, 2017, 131 Stat. 1168. For complete classification of this Act to the Code, see Short Title of 2017 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2018, referred to in subsec. (d)(1)(A), is title I of div. M of Pub. L. 115-141, Mar. 23, 2018, 132 Stat. 1046. For complete classification of this Act to the Code, see Short Title of 2018 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2018, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 115-250, Sept. 29, 2018, 132 Stat. 3164. For complete classification of this Act to the Code, see Short Title of 2018 Amendment note set out under section 1 of this title and Tables.

The FAA Reauthorization Act of 2018, referred to in subsec. (d)(1)(A), is Pub. L. 115-254, Oct. 5, 2018, 132 Stat. 3186. For complete classification of this Act to the Code, see Short Title of 2018 Amendment note set out under section 40101 of Title 49 and Tables.

Title II of division B of the Continuing Appropriations Act, 2024 and Other Extensions Act, referred to in subsec. (d)(1)(A), is title II of div. B of Pub. L. 118-15, Sept. 30, 2023, 137 Stat. 82. For complete classification of title II to the Code, see Tables.

The Airport and Airway Extension Act of 2023, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 118-34, Dec. 26, 2023, 137 Stat. 1112. For complete classification of this Act to the Code, see Short Title of 2023 Amendment note set out under section 1 of this title and Tables.

The date of the enactment of the last Act referred to in subparagraph (A), referred to in subsec. (d)(1), is the date of enactment of the Airport and Airway Extension Act of 2023, Part II, which was approved Dec. 26, 2023.

AMENDMENTS

2023—Subsec. (d)(1). Pub. L. 118-34, §201(a)(1), substituted “March 9, 2024” for “January 1, 2024” in introductory provisions.

Pub. L. 118-15, §2211(a)(1), substituted “January 1, 2024” for “October 1, 2023” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 118-34, §201(a)(2), inserted “or the Airport and Airway Extension Act of 2023, Part II” before semicolon at end.

Pub. L. 118-15, §2211(a)(2), inserted “or title II of division B of the Continuing Appropriations Act, 2024 and Other Extensions Act” before semicolon at end.

Subsec. (e)(2). Pub. L. 118-34, §201(b), substituted “March 9, 2024” for “January 1, 2024”.

Pub. L. 118-15, §2211(b), substituted “January 1, 2024” for “October 1, 2023”.

2020—Subsec. (f). Pub. L. 116-159 added subsec. (f).

2018—Subsec. (d)(1). Pub. L. 115-254, § 801(a)(1), substituted “October 1, 2023” for “October 1, 2018” in introductory provisions.

Pub. L. 115-141, § 201(a)(1), substituted “October 1, 2018” for “April 1, 2018” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 115-254, § 801(a)(2), inserted “or the FAA Reauthorization Act of 2018” before semicolon at end.

Pub. L. 115-250 inserted “or the Airport and Airway Extension Act of 2018, Part II” before semicolon at end.

Pub. L. 115-141, § 201(a)(2), inserted “or the Airport and Airway Extension Act of 2018” before semicolon at end.

Subsec. (d)(2). Pub. L. 115-141, § 401(a)(340), substituted “farms,” for “farms.”

Subsec. (e)(2). Pub. L. 115-254, § 801(b), substituted “October 1, 2023” for “October 1, 2018”.

Pub. L. 115-141, § 201(b), substituted “October 1, 2018” for “April 1, 2018”.

2017—Subsec. (d)(1). Pub. L. 115-63, § 201(a)(1), substituted “April 1, 2018” for “October 1, 2017” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 115-63, § 201(a)(2), inserted “or the Disaster Tax Relief and Airport and Airway Extension Act of 2017” before semicolon at end.

Subsec. (e)(2). Pub. L. 115-63, § 201(b), substituted “April 1, 2018” for “October 1, 2017”.

2016—Subsec. (d)(1). Pub. L. 114-190, § 1201(a)(1), substituted “October 1, 2017” for “July 16, 2016” in introductory provisions.

Pub. L. 114-141, § 201(a)(1), substituted “July 16, 2016” for “April 1, 2016” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 114-190, § 1201(a)(2), inserted “or the FAA Extension, Safety, and Security Act of 2016” before semicolon at end.

Pub. L. 114-141, § 201(a)(2), inserted “or the Airport and Airway Extension Act of 2016” before semicolon at end.

Subsec. (e)(2). Pub. L. 114-190, § 1201(b), substituted “October 1, 2017” for “July 16, 2016”.

Pub. L. 114-141, § 201(b), substituted “July 16, 2016” for “April 1, 2016”.

2015—Subsec. (d)(1). Pub. L. 114-55, § 201(a)(1), substituted “April 1, 2016” for “October 1, 2015” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 114-55, § 201(a)(2), inserted “or the Airport and Airway Extension Act of 2015” before semicolon at end.

Subsec. (e)(2). Pub. L. 114-55, § 201(b), substituted “April 1, 2016” for “October 1, 2015”.

2014—Subsecs. (b)(2), (d)(6). Pub. L. 113-188 substituted “section 47107(m)” for “section 47107(n)”.

2012—Subsec. (b)(1)(B) to (D). Pub. L. 112-95, § 1103(a)(3), added subpar. (B) and redesignated former subpars. (B) and (C) as (C) and (D), respectively.

Subsec. (d)(1). Pub. L. 112-95, § 1102(a)(1), substituted “October 1, 2015” for “February 18, 2012” in introductory provisions.

Pub. L. 112-91, § 3(a)(1), substituted “February 18, 2012” for “February 1, 2012” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 112-95, § 1102(a)(2), inserted “or the FAA Modernization and Reform Act of 2012” before semicolon at end.

Pub. L. 112-91, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2012” before semicolon at end.

Subsec. (e)(2). Pub. L. 112-95, § 1102(b), substituted “October 1, 2015” for “February 18, 2012”.

Pub. L. 112-91, § 3(b), substituted “February 18, 2012” for “February 1, 2012”.

2011—Subsec. (d)(1). Pub. L. 112-30, § 203(a)(1), substituted “February 1, 2012” for “September 17, 2011” in introductory provisions.

Pub. L. 112-27, § 3(a)(1), substituted “September 17, 2011” for “July 23, 2011” in introductory provisions.

Pub. L. 112-21, § 3(a)(1), substituted “July 23, 2011” for “July 1, 2011” in introductory provisions.

Pub. L. 112-16, § 3(a)(1), substituted “July 1, 2011” for “June 1, 2011” in introductory provisions.

Pub. L. 112-7, § 3(a)(1), substituted “June 1, 2011” for “April 1, 2011” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 112-30, § 203(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part V” before semicolon at end.

Pub. L. 112-27, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part IV” before semicolon at end.

Pub. L. 112-21, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part III” before semicolon at end.

Pub. L. 112-16, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part II” before semicolon at end.

Pub. L. 112-7, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2011” before semicolon at end.

Subsec. (e)(2). Pub. L. 112-30, § 203(b), substituted “February 1, 2012” for “September 17, 2011”.

Pub. L. 112-27, § 3(b), substituted “September 17, 2011” for “July 23, 2011”.

Pub. L. 112-21, § 3(b), substituted “July 23, 2011” for “July 1, 2011”.

Pub. L. 112-16, § 3(b), substituted “July 1, 2011” for “June 1, 2011”.

Pub. L. 112-7, § 3(b), substituted “June 1, 2011” for “April 1, 2011”.

2010—Subsec. (a). Pub. L. 111-147 substituted “section 9503(c)(5)” for “section 9503(c)(7)”.

Subsec. (d)(1). Pub. L. 111-329, § 3(a)(1), substituted “April 1, 2011” for “January 1, 2011” in introductory provisions.

Pub. L. 111-249, § 3(a)(1), substituted “January 1, 2011” for “October 1, 2010” in introductory provisions.

Pub. L. 111-216, § 102(a)(1), substituted “October 1, 2010” for “August 2, 2010” in introductory provisions.

Pub. L. 111-197, § 3(a)(1), substituted “August 2, 2010” for “July 4, 2010” in introductory provisions.

Pub. L. 111-161, § 3(a)(1), substituted “July 4, 2010” for “May 1, 2010” in introductory provisions.

Pub. L. 111-153, § 3(a)(1), substituted “May 1, 2010” for “April 1, 2010” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 111-329, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2010, Part IV” before semicolon at end.

Pub. L. 111-249, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2010, Part III” before semicolon at end.

Pub. L. 111-216, § 102(a)(2), inserted “or the Airline Safety and Federal Aviation Administration Extension Act of 2010” before semicolon at end.

Pub. L. 111-197, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2010, Part II” before semicolon at end.

Pub. L. 111-161, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2010” before semicolon at end.

Pub. L. 111-153, § 3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2010” before semicolon at end.

Subsec. (e)(2). Pub. L. 111-329, § 3(b), substituted “April 1, 2011” for “January 1, 2011”.

Pub. L. 111-249, § 3(b), substituted “January 1, 2011” for “October 1, 2010”.

Pub. L. 111-216, § 102(b), substituted “October 1, 2010” for “August 2, 2010”.

Pub. L. 111-197, § 3(b), substituted “August 2, 2010” for “July 4, 2010”.

Pub. L. 111-161, § 3(b), substituted “July 4, 2010” for “May 1, 2010”.

Pub. L. 111-153, § 3(b), substituted “May 1, 2010” for “April 1, 2010”.

2009—Subsec. (d)(1). Pub. L. 111-116, § 3(a)(1), substituted “April 1, 2010” for “January 1, 2010” in introductory provisions.

Pub. L. 111-69, § 3(a)(1), substituted “January 1, 2010” for “October 1, 2009” in introductory provisions.

Pub. L. 111-12, § 3(a)(1), substituted “October 1, 2009” for “April 1, 2009” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 111-116, § 3(a)(2), inserted “or the Fiscal Year 2010 Federal Aviation Administration Extension Act, Part II” before semicolon at end.

Pub. L. 111-69, § 3(a)(2), inserted “or the Fiscal Year 2010 Federal Aviation Administration Extension Act” before semicolon at end.

Pub. L. 111-68 inserted “or any joint resolution making continuing appropriations for the fiscal year 2010” before semicolon at end.

Pub. L. 111-12, § 3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2009” before semicolon at end.

Subsec. (e)(2). Pub. L. 111-116, § 3(b), substituted “April 1, 2010” for “January 1, 2010”.

Pub. L. 111-69, § 3(b), substituted “January 1, 2010” for “October 1, 2009”.

Pub. L. 111-12, § 3(b), substituted “October 1, 2009” for “April 1, 2009”.

2008—Subsec. (d)(1). Pub. L. 110-330, § 3(a)(1), substituted “April 1, 2009” for “October 1, 2008” in introductory provisions.

Pub. L. 110-253, § 3(a)(1), substituted “October 1, 2008” for “July 1, 2008” in introductory provisions.

Pub. L. 110-190, § 3(a)(1), substituted “July 1, 2008” for “March 1, 2008” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 110-330, § 3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2008, Part II” before semicolon at end.

Pub. L. 110-253, § 3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2008” before semicolon at end.

Pub. L. 110-190, § 3(a)(2), inserted “or the Airport and Airway Extension Act of 2008” before semicolon at end.

Subsec. (e)(2). Pub. L. 110-330, § 3(b), substituted “April 1, 2009” for “October 1, 2008”.

Pub. L. 110-253, § 3(b), substituted “October 1, 2008” for “July 1, 2008”.

Pub. L. 110-190, § 3(b), which directed substitution of “July 1, 2008” for “March 1, 2008” in subsec. (f)(2), was executed to subsec. (e)(2) as redesignated by Pub. L. 110-172, to reflect the probable intent of Congress. See 2007 Amendment notes below.

2007—Subsec. (d)(1). Pub. L. 110-161, § 116(c)(1)(A), substituted “March 1, 2008” for “October 1, 2007” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 110-161, § 116(c)(1)(B), inserted “or the Department of Transportation Appropriations Act, 2008” before semicolon at end.

Pub. L. 110-92 inserted “or any joint resolution making continuing appropriations for the fiscal year 2008” before semicolon at end.

Subsec. (e). Pub. L. 110-172 redesignated subsec. (f) as (e) and struck out former subsec. (e) which read as follows: “For purposes of this section, the amounts which would (but for this subsection) be required to be appropriated under subparagraphs (A), (C), and (D) of subsection (b)(1) shall be reduced by—

“(1) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol; and

“(2) 0.67 cent per gallon in the case of fuel used in producing a mixture described in paragraph (1).”

Subsec. (f). Pub. L. 110-172 redesignated subsec. (f) as (e).

Subsec. (f)(2). Pub. L. 110-161, § 116(c)(2), substituted “March 1, 2008” for “October 1, 2007”.

2006—Subsec. (d)(2). Pub. L. 109-432, § 420(b)(5)(A), struck out “and (7)(5)” after “subsection (7)(4)”.

Subsec. (d)(3). Pub. L. 109-432, § 420(b)(5)(B), struck out “or (5)” after “paragraph (4)”.

2005—Subsec. (a). Pub. L. 109-59, § 11161(c)(2)(A), substituted “appropriated, credited, or paid into the Airport and Airway Trust Fund as provided in this section, section 9503(c)(7), or section 9602(b)” for “appropriated or credited to the Airport and Airway Trust Fund as provided in this section or section 9602(b)”.

Subsec. (b)(1)(A). Pub. L. 109-59, § 11161(c)(2)(B)(i), substituted “section 4041(c)” for “subsections (c) and (e) of section 4041”.

Subsec. (b)(1)(C). Pub. L. 109-59, § 11161(c)(2)(B)(ii), substituted “and kerosene to the extent attributable to the rate specified in section 4081(a)(2)(C)” for “and aviation-grade kerosene”.

Subsec. (d)(2). Pub. L. 109-59, § 11161(d)(1), inserted “(other than subsection (7)(4) and (7)(5) thereof)” after

“or 6427 (relating to fuels not used for taxable purposes)”.

Subsec. (d)(3). Pub. L. 109-59, § 11161(d)(2), inserted “(other than payments made by reason of paragraph (4) or (5) of section 6427(h))” after “section 34”.

2004—Subsec. (b). Pub. L. 108-357, § 853(d)(2)(O), amended concluding provisions generally. Prior to amendment, concluding provisions read as follows: “There shall not be taken into account under paragraph (1) so much of the taxes imposed by sections 4081 and 4091 as are determined at the rates specified in section 4081(a)(2)(B) or 4091(b)(2).”

Subsec. (b)(1)(B) to (D). Pub. L. 108-357, § 853(d)(2)(N), inserted “and” at end of subpar. (B), added subpar. (C), and struck out former subpars. (C) and (D) which read as follows:

“(C) section 4081 (relating to gasoline) with respect to aviation gasoline, and

“(D) section 4091 (relating to aviation fuel), and”.

2003—Subsec. (d)(1). Pub. L. 108-176, § 901(a)(1), substituted “October 1, 2007” for “October 1, 2003” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 108-176, § 901(a)(2), inserted “or the Vision 100—Century of Aviation Reauthorization Act” before semicolon at end.

Subsec. (f)(2). Pub. L. 108-176, § 901(b), substituted “October 1, 2007” for “October 1, 2003”.

2001—Subsec. (d)(1)(A). Pub. L. 107-71 inserted “or the Aviation and Transportation Security Act” before semicolon at end.

2000—Subsec. (d)(1). Pub. L. 106-181, § 1001(a)(1), substituted “October 1, 2003” for “October 1, 1998” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 106-181, § 1001(a)(2), inserted before the semicolon at end “or the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 providing for payments from the Airport and Airway Trust Fund or the Interim Federal Aviation Administration Authorization Act or section 6002 of the 1999 Emergency Supplemental Appropriations Act, Public Law 106-59, or the Wendell H. Ford Aviation Investment and Reform Act for the 21st Century”.

Subsec. (f). Pub. L. 106-181, § 1001(b), added subsec. (f). 1998—Subsec. (b). Pub. L. 105-206, § 6010(g)(2), moved concluding provisions from end of par. (1) to end of subsec. (b).

Subsec. (e). Pub. L. 105-206, § 6023(31), amended heading and text of subsec. (e) generally. Prior to amendment, text read as follows:

“(1) INCREASES IN TAX REVENUES BEFORE 1993 TO REMAIN IN GENERAL FUND.—In the case of taxes imposed before January 1, 1993, the amounts required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be determined without regard to any increase in a rate of tax enacted by the Revenue Reconciliation Act of 1990.

“(2) CERTAIN TAXES ON ALCOHOL MIXTURES TO REMAIN IN GENERAL FUND.—For purposes of this section, the amounts which would (but for this paragraph) be required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be reduced by—

“(A) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

“(B) 0.67 cent per gallon in the case of fuel used in producing a mixture described in subparagraph (A).”

1997—Subsec. (b)(1). Pub. L. 105-34, § 1031(d)(1)(C), inserted concluding provisions.

Pub. L. 105-2, § 2(c)(1), amended heading and text of subsec. (b) generally. Prior to amendment, text read as follows: “There is hereby appropriated to the Airport and Airway Trust Fund—

“(1) amounts equivalent to the taxes received in the Treasury after August 31, 1982, and before January 1, 1997, under subsections (c) and (e) of section 4041 (taxes on aviation fuel) and under sections 4261 and 4271 (taxes on transportation by air);

“(2) amounts determined by the Secretary of the Treasury to be equivalent to the taxes received in the

Treasury after August 31, 1982, and before and before January 1, 1997, under section 4081 (to the extent of 15 cents per gallon), with respect to gasoline used in aircraft;

“(3) amounts determined by the Secretary to be equivalent to the taxes received in the Treasury before January 1, 1997, under section 4091 (to the extent attributable to the Airport and Airway Trust Fund financing rate);

“(4) amounts determined by the Secretary of the Treasury to be equivalent to the taxes received in the Treasury after August 31, 1982, and before January 1, 1997, under section 4071, with respect to tires of the types used on aircraft, and

“(5) amounts determined by the Secretary of the Treasury to be equivalent to the amounts of civil penalties collected under section 47107(n) of title 49, United States Code.”

Subsec. (b)(1)(C). Pub. L. 105-34, § 1031(d)(1)(A), struck out “(to the extent that the rate of the tax on such gasoline exceeds 4.3 cents per gallon)” after “aviation gasoline”.

Subsec. (b)(1)(D). Pub. L. 105-34, § 1031(d)(1)(B), struck out “to the extent attributable to the Airport and Airway Trust Fund financing rate” after “aviation fuel”.

Subsec. (d)(5), (6). Pub. L. 105-34, § 1604(g)(5), redesignated par. (5), relating to transfers on account of certain airports, as (6).

Subsec. (f). Pub. L. 105-34, § 1031(d)(2), struck out heading and text of subsec. (f). Text read as follows: “For purposes of this section—

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the Airport and Airway Trust Fund financing rate is—

“(A) in the case of fuel used in an aircraft in non-commercial aviation (as defined in section 4041(c)(2)), 17.5 cents per gallon, and

“(B) in the case of fuel used in an aircraft other than in noncommercial aviation (as so defined), zero.

“(2) ALCOHOL FUELS.—If the rate of tax on any fuel is determined under section 4091(c), the Airport and Airway Trust Fund financing rate is the excess (if any) of the rate of tax determined under section 4091(c) over 4.4 cents per gallon (1% of 4.4 cents per gallon in the case of a rate of tax determined under section 4091(c)(2)).

“(3) TERMINATION.—Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate shall be zero with respect to taxes imposed during any period that the rate of the tax imposed by section 4091(b)(1) is 4.3 cents per gallon.”

Subsec. (f)(3). Pub. L. 105-2, § 2(c)(2), amended heading and text of par. (3) generally. Prior to amendment, text read as follows: “Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate shall be zero with respect to—

“(A) taxes imposed after December 31, 1995, and before the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996, and

“(B) taxes imposed after December 31, 1996.”

1996—Subsec. (b)(1). Pub. L. 104-188, § 1609(c)(1), substituted “January 1, 1997” for “January 1, 1996”.

Subsec. (b)(2). Pub. L. 104-188, § 1703(n)(10), inserted “and before” after “1982.”

Pub. L. 104-188, § 1609(c)(1), (g)(4)(D), substituted “January 1, 1997” for “January 1, 1996” and “15 cents” for “14 cents”.

Subsec. (b)(3), (4). Pub. L. 104-188, § 1609(c)(1), substituted “January 1, 1997” for “January 1, 1996”.

Subsec. (b)(5). Pub. L. 104-264, § 806(1)–(3), added par. (5).

Subsec. (d)(1). Pub. L. 104-264, § 1001(a), substituted “October 1, 1998” for “October 1, 1996” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 104-264, § 1001(b), inserted before semicolon at end “or the Federal Aviation Reauthorization Act of 1996”.

Subsec. (d)(5). Pub. L. 104-264, § 806(4), added par. (5) relating to transfers on account of certain airports.

Pub. L. 104-188, § 1609(c)(3), added par. (5) relating to transfers on account of refunds of taxes on transportation by air.

Subsec. (f)(1)(A). Pub. L. 104-188, § 1609(g)(4)(C), substituted “section 4041(c)(2)” for “section 4041(c)(4)”.

Subsec. (f)(3). Pub. L. 104-188, § 1609(c)(2), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate is zero with respect to tax received after December 31, 1995.”

1994—Subsec. (d)(1). Pub. L. 103-305, § 401(1), (4), in introductory provisions substituted “October 1, 1996” for “October 1, 1995” and inserted last sentence which read: “Any reference in subparagraph (A) to an Act shall be treated as a reference to such Act and the corresponding provisions (if any) of title 49, United States Code, as such Act and provisions were in effect on the date of the enactment of the last Act referred to in subparagraph (A).”

Subsec. (d)(1)(A). Pub. L. 103-305, § 401(2), (3), inserted “or the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992” after “Capacity Expansion Act of 1990” and substituted “or the Federal Aviation Administration Authorization Act of 1994” for “(as such Acts were in effect on the date of the enactment of the Airport Improvement Program Temporary Extension Act of 1994)”.

Pub. L. 103-260 substituted “or the Airport Improvement Program Temporary Extension Act of 1994 (as such Acts were in effect on the date of the enactment of the Airport Improvement Program Temporary Extension Act of 1994)” for “(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992)”.

Subsec. (d)(1)(B). Pub. L. 103-272 substituted “part A of subtitle VII of title 49, United States Code,” for “the Federal Aviation Act of 1958, as amended (49 U.S.C. 1301 et seq.).”

1993—Subsec. (b)(2). Pub. L. 103-66, § 13242(d)(33), substituted “(to the extent of 14 cents per gallon)” for “(to the extent attributable to the Highway Trust Fund financing rate and the deficit reduction rate)”.

Subsec. (f). Pub. L. 103-66, § 13242(d)(32), added subsec. (f).

1992—Subsec. (d)(1). Pub. L. 102-581, § 501(1), substituted “October 1, 1995” for “October 1, 1992”.

Subsec. (d)(1)(A). Pub. L. 102-581, § 501(2), substituted “(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992)” for “(as such Acts were in effect on the date of the enactment of the Aviation Safety and Capacity Expansion Act of 1990)”.

Subsec. (e)(1). Pub. L. 102-581, § 502(a), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “In the case of taxes imposed before January 1, 1993, the amounts which would (but for this paragraph) be required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be 3 cents per gallon less (3.5 cents per gallon less in the case of taxes imposed by section 4041(c)(1) and 4091) than the amounts which would (but for this sentence) be appropriated under such paragraphs.”

1990—Subsec. (b). Pub. L. 101-508, § 11213(c)(2), (d)(3), inserted “and the deficit reduction rate” after “financing rate” in par. (2) and substituted “January 1, 1996” for “January 1, 1991” in pars. (1) to (4).

Subsec. (d)(1)(A). Pub. L. 101-508, § 11213(d)(4), substituted “or the Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990 or the Aviation Safety and Capacity Expansion Act of 1990 (as such Acts were in effect on the date of the enactment of the Aviation Safety and Capacity Expansion Act of 1990)” for “(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety and Capacity Expansion Act of 1987)”.

Subsec. (d)(4). Pub. L. 101-508, §11211(b)(6)(G), added par. (4).

Subsec. (e). Pub. L. 101-508, §11213(c)(1), added subsec. (e).

1989—Subsec. (b)(3). Pub. L. 101-239 substituted “; and” for “, and” at end.

1987—Subsec. (b). Pub. L. 100-223, §402(a)(3), substituted “January 1, 1991” for “January 1, 1988”, wherever appearing.

Subsec. (b)(3). Pub. L. 100-203, §10502(g), substituted “January 1, 1991” for “January 1, 1988” in the par. (3) added by Pub. L. 100-203, §10502(d)(12).

Pub. L. 100-203, §10502(d)(12), added par. (3). Former par. (3) redesignated (4).

Subsec. (b)(4). Pub. L. 100-203, §10502(d)(12), redesignated former par. (3) as (4).

Subsec. (d)(1). Pub. L. 100-223, §403, in introductory provisions substituted “October 1, 1992” for “October 1, 1987”, and in subpar. (A), substituted “or the Airport and Airway Safety and Capacity Expansion Act of 1987 (as such Acts were in effect on the date of the enactment of the Airport and Airway Safety and Capacity Expansion Act of 1987)” for “(as such Acts were in effect on the date of the enactment of the Surface Transportation Assistance Act of 1982)”.

1986—Subsec. (b)(1). Pub. L. 99-499, §521(b)(2)(A), substituted “subsections (c) and (e) of section 4041” for “subsections (c) and (d) of section 4041”.

Subsec. (b)(2). Pub. L. 99-499, §521(b)(2)(B), inserted “(to the extent attributable to the Highway Trust Fund financing rate)” after “section 4081”.

1984—Subsec. (b)(3). Pub. L. 98-369, §735(c)(15), substituted “under section 4071 with respect to tires of the types used on aircraft” for “under paragraphs (2) and (3) of section 4071(a), with respect to tires and tubes of types used on aircraft”.

Subsec. (d)(3). Pub. L. 98-369, §474(r)(42), substituted references to section 34 for references to section 39 in heading and text.

1983—Subsec. (d)(1)(A). Pub. L. 97-424 substituted “the Surface Transportation Assistance Act of 1982” for “the Airport and Airway Improvement Act of 1982”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2012 AMENDMENT

Pub. L. 112-95, title XI, §1102(c), Feb. 14, 2012, 126 Stat. 149, provided that: “The amendments made by this section [amending this section] shall take effect on February 18, 2012.”

Amendment by section 1103(a)(3) of Pub. L. 112-95 applicable to fuel used after Mar. 31, 2012, see section 1103(d)(1) of Pub. L. 112-95, set out as an Effective Date note under section 4043 of this title.

Pub. L. 112-91, §3(c), Jan. 31, 2012, 126 Stat. 3, provided that: “The amendments made by this section [amending this section] shall take effect on February 1, 2012.”

EFFECTIVE DATE OF 2011 AMENDMENT

Pub. L. 112-30, title II, §203(c), Sept. 16, 2011, 125 Stat. 357, provided that: “The amendments made by this section [amending this section] shall take effect on September 17, 2011.”

Pub. L. 112-27, §3(c), Aug. 5, 2011, 125 Stat. 270, provided that: “The amendments made by this section [amending this section] shall take effect on July 23, 2011.”

Pub. L. 112-21, §3(c), June 29, 2011, 125 Stat. 233, provided that: “The amendments made by this section [amending this section] shall take effect on July 1, 2011.”

Pub. L. 112-16, §3(c), May 31, 2011, 125 Stat. 218, provided that: “The amendments made by this section [amending this section] shall take effect on June 1, 2011.”

Pub. L. 112-7, §3(c), Mar. 31, 2011, 125 Stat. 31, provided that: “The amendments made by this section [amending this section] shall take effect on April 1, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-329, §3(c), Dec. 22, 2010, 124 Stat. 3566, provided that: “The amendments made by this section [amending this section] shall take effect on January 1, 2011.”

Pub. L. 111-249, §3(c), Sept. 30, 2010, 124 Stat. 2627, provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 2010.”

Pub. L. 111-216, title I, §102(c), Aug. 1, 2010, 124 Stat. 2349, provided that: “The amendments made by this section [amending this section] shall take effect on August 2, 2010.”

Pub. L. 111-197, §3(c), July 2, 2010, 124 Stat. 1353, provided that: “The amendments made by this section [amending this section] shall take effect on July 4, 2010.”

Pub. L. 111-161, §3(c), Apr. 30, 2010, 124 Stat. 1126, provided that: “The amendments made by this section [amending this section] shall take effect on May 1, 2010.”

Pub. L. 111-153, §3(c), Mar. 31, 2010, 124 Stat. 1084, provided that: “The amendments made by this section [amending this section] shall take effect on April 1, 2010.”

Pub. L. 111-147, title IV, §444(c), Mar. 18, 2010, 124 Stat. 94, provided that: “The amendment made by this section [amending this section and sections 9503 and 9504 of this title] shall apply to transfers relating to amounts paid and credits allowed after the date of the enactment of this Act [Mar. 18, 2010].”

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111-116, §3(c), Dec. 16, 2009, 123 Stat. 3031, provided that: “The amendments made by this section [amending this section] shall take effect on January 1, 2010.”

Pub. L. 111-69, §3(c), Oct. 1, 2009, 123 Stat. 2054, provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 2009.”

Pub. L. 111-12, §3(c), Mar. 30, 2009, 123 Stat. 1457, provided that: “The amendments made by this section [amending this section] shall take effect on April 1, 2009.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-330, §3(c), Sept. 30, 2008, 122 Stat. 3717, provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 2008.”

Pub. L. 110-253, §3(d), June 30, 2008, 122 Stat. 2418, provided that: “The amendments made by this section [amending this section and sections 40117, 44302, 44303, 47115 and 47141 of Title 49, Transportation, and amending provisions set out as a note under section 47109 of Title 49] shall take effect on July 1, 2008.”

Pub. L. 110-190, §3(c), Feb. 28, 2008, 122 Stat. 643, provided that: “The amendments made by this section [amending this section] shall take effect on March 1, 2008.”

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provision of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which such amendment relates, see section 11(f)(4) of Pub. L. 110-172, set out as a note under section 904 of this title.

Amendment by Pub. L. 110-161 effective Oct. 1, 2007, see section 116(d) of div. K of Pub. L. 110-161, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to kerosene sold after Sept. 30, 2005, with special rule for pending claims, see section 420(c) of Pub. L. 109-432, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 applicable to fuels or liquids removed, entered, or sold after Sept. 30, 2005, see

section 11161(e) of Pub. L. 109–59, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108–357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108–357, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by Pub. L. 108–176 applicable only to fiscal years beginning after Sept. 30, 2003, except as otherwise specifically provided, see section 3 of Pub. L. 108–176, set out as a note under section 106 of Title 49, Transportation.

EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by Pub. L. 106–181 applicable only to fiscal years beginning after Sept. 30, 1999, see section 3 of Pub. L. 106–181, set out as a note under section 106 of Title 49, Transportation.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by section 6023(31) of Pub. L. 105–206 effective July 22, 1998, see section 6023(32) of Pub. L. 105–206, set out as a note under section 34 of this title.

Amendment by section 6010(g)(2) of Pub. L. 105–206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105–34, to which such amendment relates, see section 6024 of Pub. L. 105–206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105–34, title X, §1031(e)(3), Aug. 5, 1997, 111 Stat. 933, provided that: “The amendments made by subsection (d) [amending this section] shall apply with respect to taxes received in the Treasury on and after October 1, 1997.”

EFFECTIVE DATE OF 1996 AMENDMENTS

Except as otherwise specifically provided, amendment by Pub. L. 104–264 applicable only to fiscal years beginning after Sept. 30, 1996, and not to be construed as affecting funds made available for a fiscal year ending before Oct. 1, 1996, see section 3 of Pub. L. 104–264, set out as a note under section 106 of Title 49, Transportation.

Amendment by section 1609(c), (g)(4)(C), (D) of Pub. L. 104–188 effective on 7th calendar day after Aug. 20, 1996, see section 1609(i) of Pub. L. 104–188, set out as a note under section 4041 of this title.

Amendment by section 1703(n)(10) of Pub. L. 104–188 effective as if included in the provision of the Revenue Reconciliation Act of 1993, Pub. L. 103–66, §§13001–13444, to which such amendment relates, see section 1703(o) of Pub. L. 104–188, set out as a note under section 39 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103–66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103–66, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1992 AMENDMENT

Pub. L. 102–581, title V, §502(b), Oct. 31, 1992, 106 Stat. 4898, provided that: “The amendment made by subsection (a) [amending this section] shall take effect as if included in section 11213 of the Revenue Reconciliation Act of 1990 [Pub. L. 101–508, title XI] on the date of the enactment of such Act [Nov. 5, 1990].”

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(b)(6)(G) of Pub. L. 101–508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101–508, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101–239 effective as if included in the provision of the Revenue Act of 1987, Pub. L.

100–203, title X, to which such amendment relates, see section 7823 of Pub. L. 101–239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10502(d)(12) of Pub. L. 100–203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100–203, set out as a note under section 40 of this title.

Pub. L. 100–203, title X, §10502(g), Dec. 22, 1987, 101 Stat. 1330–446, provided that: “If the Airport and Airway Safety and Capacity Expansion Act of 1987 is enacted [enacted as Pub. L. 100–223], effective on December 31, 1987, sections 4091(b)(5)(B) and 9502(b)(3) of such Code [this title] (as added by this section) are each amended by striking out ‘January 1, 1988’ and inserting in lieu thereof ‘January 1, 1991’.”

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 OF 1984 AMENDMENT

Amendment by section 474(r)(42) of Pub. L. 98–369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98–369, set out as a note under section 21 of this title.

Amendment by section 735(c)(15) of Pub. L. 98–369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97–424, to which such amendment relates, see section 736 of Pub. L. 98–369, set out as a note under section 4051 of this title.

EFFECTIVE DATE; SAVINGS PROVISION

Pub. L. 97–248, title II, §281(d), Sept. 3, 1982, 96 Stat. 566, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9501 of this title, and repealing section 1742 of former Title 49, Transportation, and provisions which had amended a note set out under section 120 of Title 23, Highways] shall take effect on September 1, 1982.

“(2) SAVINGS PROVISIONS.—The Airport and Airway Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the Airport and Airway Trust Fund established by section 208 of the Airport and Airway Revenue Act of 1970 [section 208 of Pub. L. 91–258, May 21, 1970, 84 Stat. 250, enacted section 1742 of former Title 49 and amended provisions set out as a note under section 120 of Title 23]. Any reference in any law to the Airport and Airway Trust Fund established by such section 208 shall be deemed to include a reference to the Airport and Airway Trust Fund established by the amendments made by this section.”

§ 9503. Highway 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 “Highway Trust Fund”, consisting of such amounts as may be appropriated or credited to the Highway Trust Fund as provided in this section or section 9602(b).

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

(1) Certain taxes

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes received in the Treasury before October 1, 2028, under the following provisions—

(A) section 4041 (relating to taxes on diesel fuels and special motor fuels),

- (B) section 4051 (relating to retail tax on heavy trucks and trailers),
- (C) section 4071 (relating to tax on tires),
- (D) section 4081 (relating to tax on gasoline, diesel fuel, and kerosene), and
- (E) section 4481 (relating to tax on use of certain vehicles).

For purposes of this paragraph, taxes received under sections 4041 and 4081 shall be determined without reduction for credits under section 6426 and taxes received under section 4081 shall be determined without regard to tax receipts attributable to the rate specified in section 4081(a)(2)(C).

(2) Liabilities incurred before October 1, 2028

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes which are received in the Treasury after September 30, 2028, and before July 1, 2029, and which are attributable to liability for tax incurred before October 1, 2028, under the provisions described in paragraph (1).

[(3) Repealed. Pub. L. 109-59, title XI, § 11161(c)(2)(C), Aug. 10, 2005, 119 Stat. 1972]

(4) Certain taxes not transferred to Highway Trust Fund

For purposes of paragraphs (1) and (2), there shall not be taken into account the taxes imposed by—

- (A) section 4041(d),
- (B) section 4081 to the extent attributable to the rate specified in section 4081(a)(2)(B),
- (C) section 4041 or 4081 to the extent attributable to fuel used in a train, or
- (D) in the case of gasoline and special motor fuels used as described in paragraph (3)(D) or (4)(B) of subsection (c), section 4041 or 4081 with respect to so much of the rate of tax as exceeds—
 - (i) 11.5 cents per gallon with respect to taxes imposed before October 1, 2001,
 - (ii) 13 cents per gallon with respect to taxes imposed after September 30, 2001, and before October 1, 2003, and
 - (iii) 13.5 cents per gallon with respect to taxes imposed after September 30, 2003, and before October 1, 2005.

(5) Certain penalties

(A) In general

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the penalties paid under sections 6715, 6715A, 6717, 6718, 6719, 6720A, 6725, 7232, and 7272 (but only with regard to penalties under such section related to failure to register under section 4101).

(B) Penalties related to motor vehicle safety

(i) In general

There are hereby appropriated to the Highway Trust Fund amounts equivalent to covered motor vehicle safety penalty collections.

(ii) Covered motor vehicle safety penalty collections

For purposes of this subparagraph, the term “covered motor vehicle safety pen-

alty collections” means any amount collected in connection with a civil penalty under section 30165 of title 49, United States Code, reduced by any award authorized by the Secretary of Transportation to be paid to any person in connection with information provided by such person related to a violation of chapter 301 of such title which is a predicate to such civil penalty.

(6) Limitation on transfers to Highway Trust Fund

(A) In general

Except as provided in subparagraph (B), no amount may be appropriated to the Highway Trust Fund on and after the date of any expenditure from the Highway Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

- (i) any provision of law which is not contained or referenced in this title or in a revenue Act, and
- (ii) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this paragraph.

(B) Exception for prior obligations

Subparagraph (A) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before October 1, 2026, in accordance with the provisions of this section.

(c) Expenditures from Highway Trust Fund

(1) Federal-aid highway program

Except as provided in subsection (e), amounts in the Highway Trust Fund shall be available, as provided by appropriation Acts, for making expenditures before October 1, 2026, to meet those obligations of the United States heretofore or hereafter incurred which are authorized to be paid out of the Highway Trust Fund under the Infrastructure Investment and Jobs Act or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act).

(2) Floor stocks refunds

The Secretary shall pay from time to time from the Highway Trust Fund into the general fund of the Treasury amounts equivalent to the floor stocks refunds made before July 1, 2029, under section 6412(a). The amounts payable from the Highway Trust Fund under the preceding sentence shall be determined by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund.

(3) Transfers from the Trust Fund for motorboat fuel taxes

(A) Transfer to Land and Water Conservation Fund

(i) In general

The Secretary shall pay from time to time from the Highway Trust Fund into

the land and water conservation fund provided for in chapter 2003 of title 54 amounts (as determined by the Secretary) equivalent to the motorboat fuel taxes received on or after October 1, 2005, and before October 1, 2028.

(ii) Limitation

The aggregate amount transferred under this subparagraph during any fiscal year shall not exceed \$1,000,000.

(B) Excess funds transferred to Sport Fish Restoration and Boating Trust Fund

Any amounts in the Highway Trust Fund—

(i) which are attributable to motorboat fuel taxes, and

(ii) which are not transferred from the Highway Trust Fund under subparagraph (A),

shall be transferred by the Secretary from the Highway Trust Fund into the Sport Fish Restoration and Boating Trust Fund.

(C) Motorboat fuel taxes

For purposes of this paragraph, the term “motorboat fuel taxes” means the taxes under section 4041(a)(2) with respect to special motor fuels used as fuel in motorboats and under section 4081 with respect to gasoline used as fuel in motorboats, but only to the extent such taxes are deposited into the Highway Trust Fund.

(D) Determination

The amount of payments made under this paragraph after October 1, 1986 shall be determined by the Secretary in accordance with the methodology described in the Treasury Department’s Report to Congress of June 1986 entitled “Gasoline Excise Tax Revenues Attributable to Fuel Used in Recreational Motorboats.”

(4) Transfers from the Trust Fund for small-engine fuel taxes

(A) In general

The Secretary shall pay from time to time from the Highway Trust Fund into the Sport Fish Restoration and Boating Trust Fund amounts (as determined by him) equivalent to the small-engine fuel taxes received on or after December 1, 1990, and before October 1, 2028.

(B) Small-engine fuel taxes

For purposes of this paragraph, the term “small-engine fuel taxes” means the taxes under section 4081 with respect to gasoline used as a fuel in the nonbusiness use of small-engine outdoor power equipment, but only to the extent such taxes are deposited into the Highway Trust Fund.

(5) Transfers from the Trust Fund for certain aviation fuel taxes

The Secretary shall pay at least monthly from the Highway Trust Fund into the Airport and Airway Trust Fund amounts (as determined by the Secretary) equivalent to the taxes received on or after October 1, 2005, under section 4081 with respect to so much of the rate of tax as does not exceed—

(A) 4.3 cents per gallon of kerosene subject to section 6427(l)(4)(A) with respect to which a payment has been made by the Secretary under section 6427(l), and

(B) 21.8 cents per gallon of kerosene subject to section 6427(l)(4)(B) with respect to which a payment has been made by the Secretary under section 6427(l).

Transfers under the preceding sentence 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. Any amount allowed as a credit under section 34 by reason of paragraph (4) of section 6427(l) shall be treated for purposes of subparagraphs (A) and (B) as a payment made by the Secretary under such paragraph.

(d) Adjustments of apportionments

(1) Estimates of unfunded highway authorizations and net highway receipts

The Secretary of the Treasury, not less frequently than once in each calendar quarter, after consultation with the Secretary of Transportation, shall estimate—

(A) the amount which would (but for this subsection) be the unfunded highway authorizations at the close of the next fiscal year, and

(B) the net highway receipts for the 48-month period beginning at the close of such fiscal year.

(2) Procedure where there is excess unfunded highway authorizations

If the Secretary of the Treasury determines for any fiscal year that the amount described in paragraph (1)(A) exceeds the amount described in paragraph (1)(B)—

(A) he shall so advise the Secretary of Transportation, and

(B) he shall further advise the Secretary of Transportation as to the amount of such excess.

(3) Adjustment of apportionments where unfunded authorizations exceed 4 years’ receipts

(A) Determination of percentage

If, before any apportionment to the States is made, in the most recent estimate made by the Secretary of the Treasury there is an excess referred to in paragraph (2)(B), the Secretary of Transportation shall determine the percentage which—

(i) the excess referred to in paragraph (2)(B), is of

(ii) the amount authorized to be appropriated from the Trust Fund for the fiscal year for apportionment to the States.

If, but for this sentence, the most recent estimate would be one which was made on a date which will be more than 3 months before the date of the apportionment, the Secretary of the Treasury shall make a new estimate under paragraph (1) for the appropriate fiscal year.

(B) Adjustment of apportionments

If the Secretary of Transportation determines a percentage under subparagraph (A)

for purposes of any apportionment, notwithstanding any other provision of law, the Secretary of Transportation shall apportion to the States (in lieu of the amount which, but for the provisions of this subsection, would be so apportioned) the amount obtained by reducing the amount authorized to be so apportioned by such percentage.

(4) Apportionment of amounts previously withheld from apportionment

If, after funds have been withheld from apportionment under paragraph (3)(B), the Secretary of the Treasury determines that the amount described in paragraph (1)(A) does not exceed the amount described in paragraph (1)(B) or that the excess described in paragraph (1)(B) is less than the amount previously determined, he shall so advise the Secretary of Transportation. The Secretary of Transportation shall apportion to the States such portion of the funds so withheld from apportionment as the Secretary of the Treasury has advised him may be so apportioned without causing the amount described in paragraph (1)(A) to exceed the amount described in paragraph (1)(B). Any funds apportioned pursuant to the preceding sentence shall remain available for the period for which they would be available if such apportionment took effect with the fiscal year in which they are apportioned pursuant to the preceding sentence.

(5) Definitions

For purposes of this subsection—

(A) Unfunded highway authorizations

The term “unfunded highway authorizations” means, at any time, the excess (if any) of—

(i) the total potential unpaid commitments at such time as a result of the apportionment to the States of the amounts authorized to be appropriated from the Highway Trust Fund, over

(ii) the amount available in the Highway Trust Fund at such time to defray such commitments (after all other unpaid commitments at such time which are payable from the Highway Trust Fund have been defrayed).

(B) Net highway receipts

The term “net highway receipts” means, with respect to any period, the excess of—

(i) the receipts (including interest) of the Highway Trust Fund during such period, over

(ii) the amounts to be transferred during such period from such Fund under subsection (c) (other than paragraph (1) thereof).

(6) Measurement of net highway receipts

For purposes of making any estimate under paragraph (1) of net highway receipts for periods ending after the date specified in subsection (b)(1), the Secretary shall treat—

(A) each expiring provision of subsection (b) which is related to appropriations or transfers to the Highway Trust Fund to have been extended through the end of the 48-month period referred to in paragraph (1)(B), and

(B) with respect to each tax imposed under the sections referred to in subsection (b)(1), the rate of such tax during the 48-month period referred to in paragraph (1)(B) to be the same as the rate of such tax as in effect on the date of such estimate.

(7) Reports

Any estimate under paragraph (1) and any determination under paragraph (2) shall be reported by the Secretary of the Treasury to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, the Committees on the Budget of both Houses, the Committee on Public Works and Transportation of the House of Representatives, and the Committee on Environment and Public Works of the Senate.

(e) Establishment of Mass Transit Account

(1) Creation of account

There is established in the Highway Trust Fund a separate account to be known as the “Mass Transit Account” consisting of such amounts as may be transferred or credited to the Mass Transit Account as provided in this section or section 9602(b).

(2) Transfers to Mass Transit Account

The Secretary of the Treasury shall transfer to the Mass Transit Account the mass transit portion of the amounts appropriated to the Highway Trust Fund under subsection (b) which are attributable to taxes under sections 4041 and 4081 imposed after March 31, 1983. For purposes of the preceding sentence, the term “mass transit portion” means, for any fuel with respect to which tax was imposed under section 4041 or 4081 and otherwise deposited into the Highway Trust Fund, the amount determined at the rate of—

(A) except as otherwise provided in this sentence, 2.86 cents per gallon,

(B) 1.43 cents per gallon in the case of any partially exempt methanol or ethanol fuel (as defined in section 4041(m)) none of the alcohol in which consists of ethanol,

(C) 1.86 cents per energy equivalent of a gallon of diesel (as defined in section 4041(a)(2)(D)) in the case of liquefied natural gas,

(D) 2.13 cents per energy equivalent of a gallon of gasoline (as defined in section 4041(a)(2)(C)) in the case of liquefied petroleum gas, and

(E) 9.71 cents per MCF (determined at standard temperature and pressure) in the case of compressed natural gas.

(3) Expenditures from Account

Amounts in the Mass Transit Account shall be available, as provided by appropriation Acts, for making capital or capital related expenditures (including capital expenditures for new projects) before October 1, 2026, in accordance with the Infrastructure Investment and Jobs Act or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act).

(4) Limitation

Rules similar to the rules of subsection (d) shall apply to the Mass Transit Account.

(5) Portion of certain transfers to be made from account

(A) In general

Transfers under paragraphs (2) and (3) of subsection (c) shall be borne by the Highway Account and the Mass Transit Account in proportion to the respective revenues transferred under this section to the Highway Account (after the application of paragraph (2)) and the Mass Transit Account.

(B) Highway Account

For purposes of subparagraph (A), the term “Highway Account” means the portion of the Highway Trust Fund which is not the Mass Transit Account.

(f) Determination of Trust Fund balances after September 30, 1998

(1) In general

For purposes of determining the balances of the Highway Trust Fund and the Mass Transit Account after September 30, 1998, the opening balance of the Highway Trust Fund (other than the Mass Transit Account) on October 1, 1998, shall be \$8,000,000,000. The Secretary shall cancel obligations held by the Highway Trust Fund to reflect the reduction in the balance under this paragraph.

(2) Restoration of foregone interest

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

(A) \$14,700,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

(B) \$4,800,000,000 to the Mass Transit Account in the Highway Trust Fund.

(3) Increase in Fund balance

There is hereby transferred to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund amounts appropriated from the Leaking Underground Storage Tank Trust Fund under section 9508(c)(2).

(4) Additional appropriations to Trust Fund

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated to—

(A) the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund—

(i) for fiscal year 2013, \$6,200,000,000, and

(ii) for fiscal year 2014, \$10,400,000,000, and

(B) the Mass Transit Account in the Highway Trust Fund, for fiscal year 2014, \$2,200,000,000.

(5) Additional sums

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

(A) \$7,765,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

(B) \$2,000,000,000 to the Mass Transit Account in the Highway Trust Fund.

(6) Additional increase in Fund balance

There is hereby transferred to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund amounts appro-

priated from the Leaking Underground Storage Tank Trust Fund under section 9508(c)(3).

(7) Additional sums

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

(A) \$6,068,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

(B) \$2,000,000,000 to the Mass Transit Account in the Highway Trust Fund.

(8) Further transfers to Trust Fund

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

(A) \$51,900,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

(B) \$18,100,000,000 to the Mass Transit Account in the Highway Trust Fund.

(9) Additional increase in Fund balance

There is hereby transferred to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund amounts appropriated from the Leaking Underground Storage Tank Trust Fund under section 9508(c)(4).

(10) Further transfers to Trust Fund

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

(A) \$10,400,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

(B) \$3,200,000,000 to the Mass Transit Account in the Highway Trust Fund.

(11) Further transfers to Trust Fund

Out of money in the Treasury not otherwise appropriated, there is hereby appropriated—

(A) \$90,000,000,000 to the Highway Account (as defined in subsection (e)(5)(B)) in the Highway Trust Fund; and

(B) \$28,000,000,000 to the Mass Transit Account in the Highway Trust Fund.

(12) Treatment of amounts

Any amount appropriated or transferred under this subsection to the Highway Trust Fund shall remain available without fiscal year limitation.

(Added Pub. L. 97-424, title V, §531(a), Jan. 6, 1983, 96 Stat. 2187; amended Pub. L. 98-369, div. A, title IV, §474(r)(43), title IX, §911(d)(1), title X, §1016(b), July 18, 1984, 98 Stat. 847, 1006, 1020; Pub. L. 99-499, title V, §521(b)(1), Oct. 17, 1986, 100 Stat. 1777; Pub. L. 99-640, §7(a), Nov. 10, 1986, 100 Stat. 3547; Pub. L. 100-17, title V, §§503(a), (b), 504, Apr. 2, 1987, 101 Stat. 257, 258; Pub. L. 100-203, title X, §10502(d)(13)-(15), Dec. 22, 1987, 101 Stat. 1330-444, 1330-445; Pub. L. 100-448, §6(a)(1), (3), Sept. 28, 1988, 102 Stat. 1839; Pub. L. 101-239, title VII, §7822(b)(6), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 101-508, title XI, §11211(a)(5)(D)-(F), (b)(6)(H), (g)(1), (h)(1), (i)(1), Nov. 5, 1990, 104 Stat. 1388-424, 1388-426, 1388-427; Pub. L. 102-240, title VIII, §§8002(d)(1), (2)(A), (e), (f), 8003(b), Dec. 18, 1991, 105 Stat. 2204, 2205; Pub. L. 103-66, title XIII, §§13242(d)(34)-(41), 13244(a), Aug. 10, 1993, 107 Stat. 527, 529; Pub. L. 103-429, §4, Oct. 31, 1994, 108 Stat. 4378; Pub. L. 105-34, title IX, §901(a)-(d), title X, §1032(e)(13), (14), title XVI, §1601(f)(2), Aug. 5, 1997, 111 Stat. 871, 872, 935, 1090; Pub. L.

105-102, §1, Nov. 20, 1997, 111 Stat. 2204; Pub. L. 105-130, §9(a), Dec. 1, 1997, 111 Stat. 2560; Pub. L. 105-178, title IX, §§9002(c)(1), (2)(A), (3)-(e)(1), (f), 9004(a)(1), (b)(1), (c), (d), 9005(a), 9011(b)(1), (2), June 9, 1998, 112 Stat. 500, 501, 503, 504, 508; Pub. L. 105-206, title IX, §9015(a), July 22, 1998, 112 Stat. 867; Pub. L. 105-225, §7(a), Aug. 12, 1998, 112 Stat. 1511; Pub. L. 105-277, div. A, title IV, §4006(b)(1), Oct. 21, 1998, 112 Stat. 2681-912; Pub. L. 105-354, §2(c)(2), Nov. 3, 1998, 112 Stat. 3244; Pub. L. 106-554, §1(a)(7) [title III, §318(e)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-645; Pub. L. 108-88, §12(a), Sept. 30, 2003, 117 Stat. 1128; Pub. L. 108-202, §12(a), Feb. 29, 2004, 118 Stat. 491; Pub. L. 108-224, §10(a), Apr. 30, 2004, 118 Stat. 638; Pub. L. 108-263, §10(a), June 30, 2004, 118 Stat. 710; Pub. L. 108-280, §10(a)(1)-(3), July 30, 2004, 118 Stat. 887; Pub. L. 108-310, §13(a)(1)-(3), (c), Sept. 30, 2004, 118 Stat. 1163, 1164; Pub. L. 108-357, title III, §301(c)(11)-(13), title VIII, §868(a), (b), Oct. 22, 2004, 118 Stat. 1462, 1463, 1622; Pub. L. 109-14, §9(a), May 31, 2005, 119 Stat. 335; Pub. L. 109-20, §9(a), July 1, 2005, 119 Stat. 357; Pub. L. 109-35, §9(a), July 20, 2005, 119 Stat. 390; Pub. L. 109-37, §9(a), July 22, 2005, 119 Stat. 405; Pub. L. 109-40, §9(a), July 28, 2005, 119 Stat. 421; Pub. L. 109-42, §7(a), (d)(1), July 30, 2005, 119 Stat. 436, 438; Pub. L. 109-59, title XI, §§11101(c)(1), (2)(A), (d)(1), 11102(a), (b), 11115(a), 11161(c)(1), (2)(C), 11167(b), Aug. 10, 2005, 119 Stat. 1944, 1945, 1949, 1972, 1977; Pub. L. 109-432, div. A, title IV, §420(b)(6), Dec. 20, 2006, 120 Stat. 2969; Pub. L. 110-172, §11(a)(44), Dec. 29, 2007, 121 Stat. 2488; Pub. L. 110-244, title I, §121(c), June 6, 2008, 122 Stat. 1608; Pub. L. 110-318, §1(a), (b), Sept. 15, 2008, 122 Stat. 3532; Pub. L. 111-46, §1, Aug. 7, 2009, 123 Stat. 1970; Pub. L. 111-68, div. B, §159(a)(2), (b)(2), Oct. 1, 2009, 123 Stat. 2052; Pub. L. 111-88, div. B, §103, Oct. 30, 2009, 123 Stat. 2972; Pub. L. 111-147, title IV, §§441(a), (b), 442(a), (b), 443(a), 444(a), (b)(2)-(4), 445(a), Mar. 18, 2010, 124 Stat. 93, 94; Pub. L. 111-322, title II, §2401(a), Dec. 22, 2010, 124 Stat. 3531; Pub. L. 112-5, title IV, §401(a), Mar. 4, 2011, 125 Stat. 22; Pub. L. 112-30, title I, §§141(a), 142(e)(1), (2)(A), Sept. 16, 2011, 125 Stat. 355, 356; Pub. L. 112-102, title IV, §§401(a), 402(e)(1), (2)(A), Mar. 30, 2012, 126 Stat. 281, 282; Pub. L. 112-140, title IV, §§401(a), 402(d)(1), (2)(A), June 29, 2012, 126 Stat. 402, 403; Pub. L. 112-141, div. D, title I, §§40101(a), 40102(e)(1), (2)(A), title II, §§40201(b), 40251, July 6, 2012, 126 Stat. 844-846, 864; Pub. L. 113-159, title II, §§2001(a), 2002(a), Aug. 8, 2014, 128 Stat. 1848; Pub. L. 113-287, §5(h), Dec. 19, 2014, 128 Stat. 3269; Pub. L. 113-295, div. A, title II, §217(a), Dec. 19, 2014, 128 Stat. 4035; Pub. L. 114-21, title II, §2001(a), May 29, 2015, 129 Stat. 226; Pub. L. 114-41, title II, §§2001(a), 2002, July 31, 2015, 129 Stat. 453, 454; Pub. L. 114-73, title II, §2001(a), Oct. 29, 2015, 129 Stat. 582; Pub. L. 114-87, title II, §2001(a), Nov. 20, 2015, 129 Stat. 685; Pub. L. 114-94, div. C, title XXXI, §§31101(a), 31102(e)(1), (2)(A), 31201, 31202(a), Dec. 4, 2015, 129 Stat. 1726-1728; Pub. L. 115-141, div. U, title I, §104(b), title IV, §401(a)(341), Mar. 23, 2018, 132 Stat. 1170, 1200; Pub. L. 116-159, div. B, title II, §§1201, 1204, Oct. 1, 2020, 134 Stat. 727, 728; Pub. L. 117-44, title II, §201(a), Oct. 2, 2021, 135 Stat. 386; Pub. L. 117-52, §4(a), Oct. 31, 2021, 135 Stat. 409; Pub. L. 117-58, div. H, title I, §§80101(a), 80102(e)(1), (2)(A), 80103, Nov. 15, 2021, 135 Stat. 1327, 1328.)

Editorial Notes

REFERENCES IN TEXT

The Infrastructure Investment and Jobs Act, referred to in subsecs. (c)(1) and (e)(3), is Pub. L. 117-58, Nov. 15, 2021, 135 Stat. 429. For complete classification of this Act to the Code, see Short Title of 2021 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The provisions of law referred to in this paragraph before the date of the enactment of such Act, referred to in subsec. (c)(1), means the provisions of law referred to in subsec. (c)(1) before the date of enactment of the Infrastructure Investment and Jobs Act (Pub. L. 117-58), which was approved Nov. 15, 2021. Those provisions are section 209 of the Highway Revenue Act of 1956, titles I and II of the Surface Transportation Assistance Act of 1982, the Surface Transportation and Uniform Relocation Assistance Act of 1987, the Intermodal Surface Transportation Efficiency Act of 1991, the Transportation Equity Act for the 21st Century, the Surface Transportation Extension Act of 2003, the Surface Transportation Extension Act of 2004, the Surface Transportation Extension Act of 2004, Part II, the Surface Transportation Extension Act of 2004, Part III, the Surface Transportation Extension Act of 2004, Part IV, the Surface Transportation Extension Act of 2004, Part V, the Surface Transportation Extension Act of 2005, the Surface Transportation Extension Act of 2005, Part II, the Surface Transportation Extension Act of 2005, Part III, the Surface Transportation Extension Act of 2005, Part IV, the Surface Transportation Extension Act of 2005, Part V, the Surface Transportation Extension Act of 2005, Part VI, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, the SAFETEA-LU Technical Corrections Act of 2008, the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law, the Surface Transportation Extension Act of 2010, the Surface Transportation Extension Act of 2010, Part II, the Surface Transportation Extension Act of 2011, the Surface Transportation Extension Act of 2011, Part II, the Surface Transportation Extension Act of 2012, the Temporary Surface Transportation Extension Act of 2012, the MAP-21, the Highway and Transportation Funding Act of 2014, the Highway and Transportation Funding Act of 2015, the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, the Surface Transportation Extension Act of 2015, the Surface Transportation Extension Act of 2015, Part II, the FAST Act, and the Continuing Appropriations Act, 2021 and Other Extensions Act. See notes below.

The provisions of law referred to in this paragraph before the date of the enactment of such Act, referred to in subsec. (e)(3), means the provisions of law referred to in subsec. (e)(3) before the date of enactment of the Infrastructure Investment and Jobs Act (Pub. L. 117-58), which was approved Nov. 15, 2021. Those provisions are section 5338(a)(1) and (b)(1) of title 49, the Intermodal Surface Transportation Efficiency Act of 1991, the Transportation Equity Act for the 21st Century, the Surface Transportation Extension Act of 2003, the Surface Transportation Extension Act of 2004, the Surface Transportation Extension Act of 2004, Part II, the Surface Transportation Extension Act of 2004, Part III, the Surface Transportation Extension Act of 2004, Part IV, the Surface Transportation Extension Act of 2004, Part V, the Surface Transportation Extension Act of 2005, the Surface Transportation Extension Act of 2005, Part II, the Surface Transportation Extension Act of 2005, Part III, the Surface Transportation Extension Act of 2005, Part IV, the Surface Transportation Extension Act of 2005, Part V, the Surface Transportation Extension Act of 2005, Part VI, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, the SAFETEA-LU Technical Corrections Act of 2008, the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law, the Surface Transportation Extension Act of 2010, the Surface Transportation Extension Act of 2010, Part II, the Sur-

face Transportation Extension Act of 2011, the Surface Transportation Extension Act of 2011, Part II, the Surface Transportation Extension Act of 2012, the Temporary Surface Transportation Extension Act of 2012, the MAP-21, the Highway and Transportation Funding Act of 2014, the Highway and Transportation Funding Act of 2015, the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, the Surface Transportation Extension Act of 2015, the Surface Transportation Extension Act of 2015, Part II, the FAST Act, and the Continuing Appropriations Act, 2021 and Other Extensions Act. See notes below.

Section 209 of the Highway Revenue Act of 1956, referred to in former subsec. (c)(1), is section 209 of act June 29, 1956, ch. 462, title II, 70 Stat. 397, which was set out as a note under section 120 of Title 23, Highways. Section 209 was repealed, except for subsection (b) thereof, by Pub. L. 97-424, title V, §531(b), Jan. 6, 1983, 96 Stat. 2191.

The Surface Transportation Assistance Act of 1982, referred to in former subsec. (c)(1), is Pub. L. 97-424, Jan. 6, 1983, 96 Stat. 2097. Titles I and II of that Act are known as the Highway Improvement Act of 1982 and the Highway Safety Act of 1982, respectively. For complete classification of these Acts to the Code, see Short Title of 1983 Amendment notes set out under sections 101 and 401, respectively, of Title 23, Highways, and Tables.

The Surface Transportation and Uniform Relocation Assistance Act of 1987, referred to in former subsec. (c)(1), is Pub. L. 100-17, Apr. 2, 1987, 101 Stat. 132. For complete classification of this Act to the Code, see Short Title of 1987 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Intermodal Surface Transportation Efficiency Act of 1991, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 102-240, Dec. 18, 1991, 105 Stat. 1914. For complete classification of this Act to the Code, see Short Title of 1991 Amendment note set out under section 101 of Title 49, Transportation, and Tables.

The Transportation Equity Act for the 21st Century, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 105-178, June 9, 1998, 112 Stat. 107. For complete classification of this Act to the Code, see section 1(a) of Pub. L. 105-178, set out as a Short Title of 1998 Amendment note under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2003, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-88, Sept. 30, 2003, 117 Stat. 1110. For complete classification of this Act to the Code, see Short Title of 2003 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-202, Feb. 29, 2004, 118 Stat. 478. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part II, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-224, Apr. 30, 2004, 118 Stat. 627. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part III, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-263, June 30, 2004, 118 Stat. 698. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part IV, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-280, July 30, 2004, 118 Stat. 876. For complete classification of this Act to the Code, see Short Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2004, Part V, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 108-310, Sept. 30, 2004, 118 Stat. 1144. For complete classification of this Act to the Code, see Short

Title of 2004 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-14, May 31, 2005, 119 Stat. 324. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part II, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-20, July 1, 2005, 119 Stat. 346. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part III, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-35, July 20, 2005, 119 Stat. 379. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part IV, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-37, July 22, 2005, 119 Stat. 394. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part V, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-40, July 28, 2005, 119 Stat. 410. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2005, Part VI, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-42, July 30, 2005, 119 Stat. 435. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 109-59, Aug. 10, 2005, 119 Stat. 1144, also known as the SAFETEA-LU. For complete classification of this Act to the Code, see Short Title of 2005 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The SAFETEA-LU Technical Corrections Act of 2008, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 110-244, June 6, 2008, 122 Stat. 1572. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law and such Resolution, referred to in former subsecs. (c)(1) and (e)(3), is div. B of Pub. L. 111-68, Oct. 1, 2009, 123 Stat. 2043. For complete classification of this Act to the Code, see Tables.

The Surface Transportation Extension Act of 2010, referred to in former subsecs. (c)(1) and (e)(3), is title IV of Pub. L. 111-147, Mar. 18, 2010, 124 Stat. 78. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2010, Part II, referred to in former subsecs. (c)(1) and (e)(3), is title II of Pub. L. 111-322, Dec. 22, 2010, 124 Stat. 3522. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2011, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 112-5, Mar. 4, 2011, 125 Stat. 2214. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2011, Part II, referred to in former subsecs. (c)(1) and (e)(3), is title I of Pub. L. 112-30, Sept. 16, 2011, 125 Stat. 343. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2012, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 112-102, Mar. 30, 2012, 126 Stat. 271. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Temporary Surface Transportation Extension Act of 2012, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 112-140, June 29, 2012, 126 Stat. 391. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The MAP-21, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 112-141, July 6, 2012, 126 Stat. 405, also known as the Moving Ahead for Progress in the 21st Century Act. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Highway and Transportation Funding Act of 2014, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 113-159, Aug. 8, 2014, 128 Stat. 1839. For complete classification of this Act to the Code, see Short Title of 2014 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Highway and Transportation Funding Act of 2015, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 114-21, May 29, 2015, 129 Stat. 218. For complete classification of this Act to the Code, see Short Title of 2015 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 114-41, July 31, 2015, 129 Stat. 443. For complete classification of this Act to the Code, see Short Title of 2015 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2015, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 114-73, Oct. 29, 2015, 129 Stat. 568. For complete classification of this Act to the Code, see Short Title of 2015 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Surface Transportation Extension Act of 2015, Part II, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 114-87, Nov. 20, 2015, 129 Stat. 677. For complete classification of this Act to the Code, see Short Title of 2015 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The FAST Act, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 114-94, Dec. 4, 2015, 129 Stat. 1312, also known as the Fixing America's Surface Transportation Act. For complete classification of this Act to the Code, see Short Title of 2015 Amendment note set out under section 101 of Title 23, Highways, and Tables.

The Continuing Appropriations Act, 2021 and Other Extensions Act, referred to in former subsecs. (c)(1) and (e)(3), is Pub. L. 116-159, Oct. 1, 2020, 134 Stat. 709. For complete classification of this Act to the Code, see Tables.

AMENDMENTS

2021—Subsec. (b)(1). Pub. L. 117-58, § 80102(e)(1)(A)(i), substituted “October 1, 2028” for “October 1, 2022” in introductory provisions.

Subsec. (b)(2). Pub. L. 117-58, § 80102(e)(1)(A), in heading, substituted “October 1, 2028” for “October 1, 2022”, and, in text, substituted “October 1, 2028” for “October 1, 2022”, “September 30, 2028” for “September 30, 2022”, and “July 1, 2029” for “July 1, 2023”.

Subsec. (b)(6)(B). Pub. L. 117-58, § 80101(a)(1), substituted “October 1, 2026” for “October 1, 2021”.

Pub. L. 117-52, § 4(a)(1), (d), temporarily substituted “December 4, 2021” for “November 1, 2021”. See Effective and Termination Dates of 2021 Amendment note below.

Pub. L. 117-44, § 201(a)(1), (d), temporarily substituted “November 1, 2021” for “October 1, 2021”. See Effective and Termination Dates of 2021 Amendment note below.

Subsec. (c)(1). Pub. L. 117-58, § 80101(a), substituted “October 1, 2026” for “October 1, 2021” and “Infrastruc-

ture Investment and Jobs Act” for “Continuing Appropriations Act, 2021 and Other Extensions Act”.

Pub. L. 117-52, § 4(a), (d), temporarily substituted “December 4, 2021” for “November 1, 2021” and “Further Surface Transportation Extension Act of 2021” for “Surface Transportation Extension Act of 2021”. See Effective and Termination Dates of 2021 Amendment note below.

Pub. L. 117-44, § 201(a), (d), temporarily substituted “November 1, 2021” for “October 1, 2021” and “Surface Transportation Extension Act of 2021” for “Continuing Appropriations Act, 2021 and Other Extensions Act”. See Effective and Termination Dates of 2021 Amendment note below.

Subsec. (c)(2). Pub. L. 117-58, § 80102(e)(1)(B), substituted “July 1, 2029” for “July 1, 2023”.

Subsec. (c)(3)(A)(i). Pub. L. 117-58, § 80102(e)(2)(A), substituted “October 1, 2028” for “October 1, 2022”.

Subsec. (c)(4)(A). Pub. L. 117-58, § 80102(e)(2)(A), substituted “October 1, 2028” for “October 1, 2022”.

Subsec. (e)(3). Pub. L. 117-58, § 80101(a), substituted “October 1, 2026” for “October 1, 2021” and “Infrastructure Investment and Jobs Act” for “Continuing Appropriations Act, 2021 and Other Extensions Act”.

Pub. L. 117-52, § 4(a), (d), temporarily substituted “December 4, 2021” for “November 1, 2021” and “Further Surface Transportation Extension Act of 2021” for “Surface Transportation Extension Act of 2021”. See Effective and Termination Dates of 2021 Amendment note below.

Pub. L. 117-44, § 201(a), (d), temporarily substituted “November 1, 2021” for “October 1, 2021” and “Surface Transportation Extension Act of 2021” for “Continuing Appropriations Act, 2021 and Other Extensions Act”. See Effective and Termination Dates of 2021 Amendment note below.

Subsec. (f)(11), (12). Pub. L. 117-58, § 80103, added par. (11) and redesignated former par. (11) as (12).

2020—Subsec. (b)(6)(B). Pub. L. 116-159, § 1201(1), substituted “October 1, 2021” for “October 1, 2020”.

Subsec. (c)(1). Pub. L. 116-159, § 1201, substituted “October 1, 2021” for “October 1, 2020” and “Continuing Appropriations Act, 2021 and Other Extensions Act” for “FAST Act”.

Subsec. (e)(3). Pub. L. 116-159, § 1201, substituted “October 1, 2021” for “October 1, 2020” and “Continuing Appropriations Act, 2021 and Other Extensions Act” for “FAST Act”.

Subsec. (f)(10), (11). Pub. L. 116-159, § 1204, added par. (10) and redesignated former par. (10) as (11).

2018—Subsec. (c)(5). Pub. L. 115-141, § 401(a)(341), struck out “and before October 1, 2011,” after “October 1, 2005,” in introductory provisions.

Subsec. (e)(2)(C). Pub. L. 115-141, § 104(b)(1), substituted “per energy equivalent of a gallon of diesel (as defined in section 4041(a)(2)(D))” for “per gallon”.

Subsec. (e)(2)(D). Pub. L. 115-141, § 104(b)(2), substituted “per energy equivalent of a gallon of gasoline (as defined in section 4041(a)(2)(C))” for “per gallon”.

2015—Subsec. (b)(1). Pub. L. 114-94, § 31102(e)(1)(A)(i), substituted “October 1, 2022” for “October 1, 2016” in introductory provisions.

Subsec. (b)(2). Pub. L. 114-94, § 31102(e)(1)(A), substituted “October 1, 2022” for “October 1, 2016” in heading and “September 30, 2022” for “September 30, 2016”, “July 1, 2023” for “July 1, 2017”, and “October 1, 2022” for “October 1, 2016” in text.

Subsec. (b)(5). Pub. L. 114-94, § 31202(a), designated existing provisions as subpar. (A), inserted heading, and added subpar. (B).

Subsec. (b)(6)(B). Pub. L. 114-94, § 31101(a)(1), substituted “October 1, 2020” for “December 5, 2015”.

Pub. L. 114-87, § 2001(a)(1), substituted “December 5, 2015” for “November 21, 2015”.

Pub. L. 114-73, § 2001(a)(1), substituted “November 21, 2015” for “October 30, 2015”.

Pub. L. 114-41, § 2001(a)(1), substituted “October 30, 2015” for “August 1, 2015”.

Pub. L. 114-21, § 2001(a)(1), substituted “August 1, 2015” for “June 1, 2015”.

Subsec. (c)(1). Pub. L. 114-94, §31101(a), substituted “October 1, 2020” for “December 5, 2015” and “FAST Act” for “Surface Transportation Extension Act of 2015, Part II”.

Pub. L. 114-87 substituted “December 5, 2015” for “November 21, 2015” and “Surface Transportation Extension Act of 2015, Part II” for “Surface Transportation Extension Act of 2015”.

Pub. L. 114-73 substituted “November 21, 2015” for “October 30, 2015” and “Surface Transportation Extension Act of 2015” for “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015”.

Pub. L. 114-41, §2001(a), substituted “October 30, 2015” for “August 1, 2015” and “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015” for “Highway and Transportation Funding Act of 2015”.

Pub. L. 114-21 substituted “August 1, 2015” for “June 1, 2015” and “Highway and Transportation Funding Act of 2015” for “Highway and Transportation Funding Act of 2014”.

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

Subsec. (c)(3)(A)(i), (4)(A). Pub. L. 114-94, §31102(e)(2)(A), substituted “October 1, 2022” for “October 1, 2016”.

Subsec. (e)(3). Pub. L. 114-94, §31101(a), substituted “October 1, 2020” for “December 5, 2015” and “FAST Act” for “Surface Transportation Extension Act of 2015, Part II”.

Pub. L. 114-87 substituted “December 5, 2015” for “November 21, 2015” and “Surface Transportation Extension Act of 2015, Part II” for “Surface Transportation Extension Act of 2015”.

Pub. L. 114-73 substituted “November 21, 2015” for “October 30, 2015” and “Surface Transportation Extension Act of 2015” for “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015”.

Pub. L. 114-41, §2001(a), substituted “October 30, 2015” for “August 1, 2015” and “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015” for “Highway and Transportation Funding Act of 2015”.

Pub. L. 114-21 substituted “August 1, 2015” for “June 1, 2015” and “Highway and Transportation Funding Act of 2015” for “Highway and Transportation Funding Act of 2014”.

Subsec. (f)(7). Pub. L. 114-41, §2002, added par. (7). Former par. (7) redesignated (8).

Subsec. (f)(8). Pub. L. 114-94, §31201, added par. (8). Former par. (8) redesignated (10).

Pub. L. 114-41, §2002, redesignated par. (7) as (8).

Subsec. (f)(9). Pub. L. 114-94, §31201, added par. (9).

Subsec. (f)(10). Pub. L. 114-94, §31201, redesignated par. (8) as (10).

2014—Subsec. (b)(1). Pub. L. 113-295 inserted “and taxes received under section 4081 shall be determined without regard to tax receipts attributable to the rate specified in section 4081(a)(2)(C)” before period at end of concluding provisions.

Subsec. (b)(6)(B). Pub. L. 113-159, §2001(a)(1), substituted “June 1, 2015” for “October 1, 2014”.

Subsec. (c)(1). Pub. L. 113-159, §2001(a), substituted “June 1, 2015” for “October 1, 2014” and “Highway and Transportation Funding Act of 2014” for “MAP-21”.

Subsec. (c)(3)(A)(i). Pub. L. 113-287 substituted “chapter 2003 of title 54” for “title I of the Land and Water Conservation Fund Act of 1965”.

Subsec. (e)(3). Pub. L. 113-159, §2001(a), substituted “June 1, 2015” for “October 1, 2014” and “Highway and Transportation Funding Act of 2014” for “MAP-21”.

Subsec. (f)(5) to (7). Pub. L. 113-159, §2002(a), added pars. (5) and (6) and redesignated former par. (5) as (7). 2012—Subsec. (b)(1). Pub. L. 112-141, §40102(e)(1)(A)(i), substituted “October 1, 2016” for “July 1, 2012” in introductory provisions.

Pub. L. 112-140, §§1(c), 402(d)(1)(A)(i), temporarily substituted “July 7, 2012” for “July 1, 2012” in introductory provisions. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §402(e)(1)(A)(i), substituted “July 1, 2012” for “April 1, 2012” in introductory provisions.

Subsec. (b)(2). Pub. L. 112-141, §40102(e)(1)(A), in heading, substituted “October 1, 2016” for “July 1, 2012” and, in text, substituted “September 30, 2016” for “June 30, 2012”, “July 1, 2017” for “April 1, 2013”, and “October 1, 2016” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 402(d)(1)(A), in heading, temporarily substituted “July 7, 2012” for “July 1, 2012” and, in text, temporarily substituted “July 6, 2012” for “June 30, 2012”, “April 7, 2013” for “April 1, 2013”, and “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §402(e)(1)(A), in heading, substituted “July 1, 2012” for “April 1, 2012” and, in text, substituted “June 30, 2012” for “March 31, 2012”, “April 1, 2013” for “January 1, 2013”, and “July 1, 2012” for “April 1, 2012”.

Subsec. (b)(6)(B). Pub. L. 112-141, §40101(a)(1), substituted “October 1, 2014” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 401(a)(1), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §401(a)(1), substituted “July 1, 2012” for “April 1, 2012”.

Subsec. (c)(1). Pub. L. 112-141, §40101(a), substituted “October 1, 2014” for “July 1, 2012” and “MAP-21” for “Surface Transportation Extension Act of 2012”.

Pub. L. 112-140, §§1(c), 401(a), temporarily substituted “July 7, 2012” for “July 1, 2012” and “Temporary Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §401(a), substituted “July 1, 2012” for “April 1, 2012” and “Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2011, Part II”.

Subsec. (c)(2). Pub. L. 112-141, §40102(e)(1)(B), substituted “July 1, 2017” for “April 1, 2013”.

Pub. L. 112-140, §§1(c), 402(d)(1)(B), temporarily substituted “April 7, 2013” for “April 1, 2013”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §402(e)(1)(B), substituted “April 1, 2013” for “January 1, 2013”.

Subsec. (c)(3)(A)(i), (4)(A). Pub. L. 112-141, §40102(e)(2)(A), substituted “October 1, 2016” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 402(d)(2)(A), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §402(e)(2)(A), substituted “July 1, 2012” for “April 1, 2012”.

Subsec. (e)(3). Pub. L. 112-141, §40101(a), substituted “October 1, 2014” for “July 1, 2012” and “MAP-21” for “Surface Transportation Extension Act of 2012”.

Pub. L. 112-140, §§1(c), 401(a), temporarily substituted “July 7, 2012” for “July 1, 2012” and “Temporary Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102, §401(a), substituted “July 1, 2012” for “April 1, 2012” and “Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2011, Part II”.

Subsec. (f)(3). Pub. L. 112-141, §40201(b)(1), added par. (3).

Subsec. (f)(4). Pub. L. 112-141, §40251, added par. (4). Former par. (4) redesignated (5).

Pub. L. 112-141, §40201(b)(2), struck out “appropriated” before “amounts” in heading and inserted “or transferred” after “appropriated” in text.

Subsec. (f)(5). Pub. L. 112-141, §40251, redesignated par. (4) as (5).

2011—Subsec. (b)(1). Pub. L. 112-30, §142(e)(1)(A)(i), substituted “April 1, 2012” for “October 1, 2011” in introductory provisions.

Subsec. (b)(2). Pub. L. 112-30, §142(e)(1)(A), in heading, substituted “April 1, 2012” for “October 1, 2011” and, in text, substituted “March 31, 2012” for “September 30, 2011”, “January 1, 2013” for “July 1, 2012”, and “April 1, 2012” for “October 1, 2011”.

Subsec. (b)(6)(B). Pub. L. 112-30, §141(a)(1), substituted “April 1, 2012” for “October 1, 2011”.

Pub. L. 112-5, §401(a)(1), substituted “October 1, 2011” for “March 5, 2011”.

Subsec. (c)(1). Pub. L. 112-30, §141(a), substituted “April 1, 2012” for “October 1, 2011” and “Surface Transportation Extension Act of 2011, Part II” for “Surface Transportation Extension Act of 2011”.

Pub. L. 112-5, §401(a)(1), (2), substituted “October 1, 2011” for “March 5, 2011” and “the Surface Transportation Extension Act of 2011” for “the Surface Transportation Extension Act of 2010, Part II”.

Subsec. (c)(2). Pub. L. 112-30, §142(e)(1)(B), substituted “January 1, 2013” for “July 1, 2012”.

Subsec. (c)(3)(A)(i), (4)(A). Pub. L. 112-30, §142(e)(2)(A), substituted “April 1, 2012” for “October 1, 2011”.

Subsec. (e)(3). Pub. L. 112-30, §141(a), substituted “April 1, 2012” for “October 1, 2011” and “Surface Transportation Extension Act of 2011, Part II” for “Surface Transportation Extension Act of 2011”.

Pub. L. 112-5, §401(a)(2), (3), substituted “October 1, 2011” for “March 5, 2011” and “the Surface Transportation Extension Act of 2011” for “the Surface Transportation Extension Act of 2010, Part II”.

2010—Subsec. (b)(4)(D). Pub. L. 111-147, §444(b)(2), substituted “paragraph (3)(D) or (4)(B)” for “paragraph (4)(D) or (5)(B)” in introductory provisions.

Subsec. (b)(6)(B). Pub. L. 111-322, §2401(a)(1), substituted “March 5, 2011” for “December 31, 2010 (January 1, 2011, in the case of expenditures for administrative expenses)”.

Pub. L. 111-147, §445(a)(3), substituted “December 31, 2010 (January 1, 2011” for “September 30, 2009 (October 1, 2009”.

Subsec. (c)(1). Pub. L. 111-322, §2401(a)(2), substituted “the Surface Transportation Extension Act of 2010, Part II” for “the Surface Transportation Extension Act of 2010”.

Pub. L. 111-322, §2401(a)(1), substituted “March 5, 2011” for “December 31, 2010 (January 1, 2011, in the case of expenditures for administrative expenses)”.

Pub. L. 111-147, §445(a)(1), substituted “December 31, 2010 (January 1, 2011” for “September 30, 2009 (October 1, 2009” and “under the Surface Transportation Extension Act of 2010 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act)” for “under the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of the last amendment to such Resolution)”.

Subsec. (c)(2). Pub. L. 111-147, §444(b)(3), inserted at end “The amounts payable from the Highway Trust Fund under the preceding sentence shall be determined by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund.”

Pub. L. 111-147, §444(a), redesignated par. (3) as (2) and struck out former par. (2) which related to transfers from the Highway Trust Fund for certain repayments and credits.

Subsec. (c)(3) to (6). Pub. L. 111-147, §444(a), redesignated pars. (4) to (6) as (3) to (5), respectively. Former par. (3) redesignated (2).

Subsec. (e)(1). Pub. L. 111-147, §442(b), substituted “this section” for “this subsection”.

Subsec. (e)(3). Pub. L. 111-322, §2401(a)(3), substituted “March 5, 2011” for “January 1, 2011”.

Pub. L. 111-322, §2401(a)(2), substituted “the Surface Transportation Extension Act of 2010, Part II” for “the Surface Transportation Extension Act of 2010”.

Pub. L. 111-147, §445(a)(2), substituted “January 1, 2011” for “October 1, 2009” and “in accordance with the Surface Transportation Extension Act of 2010 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act

(as such Act and provisions of law are in effect on the date of the enactment of such Act)” for “in accordance with the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of the last amendment to such Resolution)”.

Subsec. (e)(5)(A). Pub. L. 111-147, §444(b)(4), substituted “(2) and (3)” for “(2), (3), and (4)”.

Subsec. (f)(1). Pub. L. 111-147, §441(b), struck out subpar. (A) designation before “the opening balance” and substituted “September 30, 1998,” for “September 30, 1998—” and “\$8,000,000,000.” for “\$8,000,000,000, and”.

Subsec. (f)(1)(B). Pub. L. 111-147, §441(a), struck out subpar. (B) which read as follows: “notwithstanding section 9602(b), obligations held by such Fund after September 30, 1998, shall be obligations of the United States which are not interest-bearing.”

Subsec. (f)(2). Pub. L. 111-147, §442(a), amended par. (2) generally. Prior to amendment, text read as follows: “Out of money in the Treasury not otherwise appropriated, there is hereby appropriated (without fiscal year limitation) to the Highway Trust Fund \$7,000,000,000.”

Subsec. (f)(4). Pub. L. 111-147, §443(a), added par. (4).

2009—Subsec. (c)(1). Pub. L. 111-88 inserted “the last amendment to” after “on the date of the enactment of”.

Pub. L. 111-68, §159(a)(2), substituted “under the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of such Resolution)” for “under the SAFETEA-LU Technical Corrections Act of 2008 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act)”.

Subsec. (e)(3). Pub. L. 111-88 inserted “the last amendment to” after “on the date of the enactment of”.

Pub. L. 111-68, §159(b)(2), substituted “in accordance with the first Continuing Appropriations Resolution for Fiscal Year 2010 enacted into law or any other provision of law which was referred to in this paragraph before the date of the enactment of such Continuing Appropriations Resolution (as such Resolution and provisions of law are in effect on the date of the enactment of such Resolution)” for “in accordance with the SAFETEA-LU Technical Corrections Act of 2008 or any other provision of law which was referred to in this paragraph before the date of the enactment of such Act (as such Act and provisions of law are in effect on the date of the enactment of such Act)”.

Subsec. (f)(2). Pub. L. 111-46 added par. (2) and struck out former par. (2). Prior to amendment, text read as follows: “Out of money in the Treasury not otherwise appropriated, there is hereby appropriated to the Highway Trust Fund \$8,017,000,000.”

2008—Subsecs. (c)(1), (e)(3). Pub. L. 110-244 substituted “SAFETEA-LU Technical Corrections Act of 2008” for “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users”.

Subsec. (f). Pub. L. 110-318 designated existing provisions as par. (1), inserted heading, redesignated former pars. (1) and (2) as subpars. (A) and (B), respectively, of par. (1), realigned margins, substituted “paragraph” for “subsection” in concluding provisions of par. (1), and added par. (2).

2007—Subsec. (c)(6), (7). Pub. L. 110-172 redesignated par. (7) as (6).

2006—Subsec. (c)(7). Pub. L. 109-432, §420(b)(6)(B), struck out “or (5)” after “paragraph (4)” in concluding provisions.

Subsec. (c)(7)(A), (B). Pub. L. 109-432, §420(b)(6)(A), amended subpars. (A) and (B) generally. Prior to amendment, subpars. (A) and (B) read as follows:

“(A) 4.3 cents per gallon of kerosene with respect to which a payment has been made by the Secretary under section 6427(l)(4), and

“(B) 21.8 cents per gallon of kerosene with respect to which a payment has been made by the Secretary under section 6427(l)(5).”

2005—Subsec. (b)(1). Pub. L. 109-59, §11101(c)(1)(A), substituted “2011” for “2005” in introductory provisions.

Subsec. (b)(2). Pub. L. 109-59, §11101(c)(1), substituted “2012” for “2006” and “2011” for “2005” wherever appearing.

Subsec. (b)(3). Pub. L. 109-59, §11161(c)(2)(C), struck out heading and text of par. (3). Text read as follows: “The amounts described in paragraphs (1) and (2) with respect to any period shall (before the application of this subsection) be reduced by appropriate amounts to reflect any amounts transferred to the Airport and Airway Trust Fund under section 9502(b) with respect to such period.”

Subsec. (b)(5). Pub. L. 109-59, §11167(b), inserted “6720A,” after “6719.”

Subsec. (b)(6)(B). Pub. L. 109-59, §11101(d)(1)(C), substituted “September 30, 2009 (October 1, 2009, in the case of expenditures for administrative expenses)” for “July 31, 2005”.

Pub. L. 109-42, §7(a)(3), (d)(1), (e), temporarily inserted at end “The preceding sentence shall be applied by substituting ‘August 15, 2005’ for the date therein.” See Effective Date of 2005 Amendments note below.

Pub. L. 109-40, §9(a)(3), substituted “July 31, 2005” for “July 28, 2005”.

Pub. L. 109-37, §9(a)(3), substituted “July 28, 2005” for “July 22, 2005”.

Pub. L. 109-35, §9(a)(3), substituted “July 22, 2005” for “July 20, 2005”.

Pub. L. 109-20, §9(a)(3), substituted “July 20, 2005” for “July 1, 2005”.

Pub. L. 109-14, §9(a)(3), substituted “July 1, 2005” for “June 1, 2005”.

Subsec. (c)(1). Pub. L. 109-59, §11101(d)(1)(A), reenacted heading without change and amended text generally, substituting provisions relating to availability of amounts in the Highway Trust Fund for making expenditures before Sept. 30, 2009, for provisions relating to availability of amounts in the Highway Trust Fund for making expenditures before Aug. 15, 2005.

Pub. L. 109-42, §7(a)(1)(A), (E), substituted “August 15, 2005” for “July 31, 2005” in introductory provisions and “Part VI” for “Part V” in concluding provisions.

Pub. L. 109-40, §9(a)(1)(A), (E), substituted “July 31, 2005” for “July 28, 2005” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 109-37, §9(a)(1)(A), (E), substituted “July 28, 2005” for “July 22, 2005” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 109-35, §9(a)(1)(A), (E), substituted “July 22, 2005” for “July 20, 2005” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 109-20, §9(a)(1)(A), (E), substituted “July 20, 2005” for “July 1, 2005” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2005” in concluding provisions.

Pub. L. 109-14, §9(a)(1)(A), (E), substituted “July 1, 2005” for “June 1, 2005” in introductory provisions and “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V” in concluding provisions.

Subsec. (c)(1)(L). Pub. L. 109-14, §9(a)(1)(B)–(D), added subpar. (L), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005.

Subsec. (c)(1)(M). Pub. L. 109-20, §9(a)(1)(B)–(D), added subpar. (M), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part II.

Subsec. (c)(1)(N). Pub. L. 109-35, §9(a)(1)(B)–(D), added subpar. (N), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part III.

Subsec. (c)(1)(O). Pub. L. 109-37, §9(a)(1)(B)–(D), added subpar. (O), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part IV.

Subsec. (c)(1)(P). Pub. L. 109-40, §9(a)(1)(B)–(D), added subpar. (P), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part V.

Subsec. (c)(1)(Q). Pub. L. 109-42, §7(a)(1)(B)–(D), added subpar. (Q), relating to obligations authorized to be paid under the Surface Transportation Extension Act of 2005, Part VI.

Subsec. (c)(2)(A). Pub. L. 109-59, §11101(c)(1)(A), substituted “2011” for “2005” in two places.

Subsec. (c)(2)(A)(i). Pub. L. 109-59, §11101(c)(1)(B), substituted “2012” for “2006” in introductory provisions.

Subsec. (c)(3). Pub. L. 109-59, §11101(c)(1)(B), substituted “2012” for “2006”.

Subsec. (c)(4). Pub. L. 109-59, §11115(a)(1), reenacted heading without change, added subpars. (A) and (B), redesignated former subpars. (D) and (E) as (C) and (D), respectively, and struck out former subpars. (A) to (C), which related to transfers to the Boat Safety Account in the Aquatic Resources Trust Fund, transfer of \$1,000,000 per year of excess to the land and water conservation fund, and transfer of excess funds to the Sport Fish Restoration Account.

Subsec. (c)(5)(A). Pub. L. 109-59, §11115(a)(2), substituted “and Boating Trust Fund” for “Account in the Aquatic Resources Trust Fund”.

Pub. L. 109-59, §11101(c)(2)(A), substituted “2011” for “2005”.

Subsec. (c)(7). Pub. L. 109-59, §11161(c)(1), added par. (7).

Subsec. (d)(1)(B). Pub. L. 109-59, §11102(a)(1), substituted “48-month” for “24-month”.

Subsec. (d)(3). Pub. L. 109-59, §11102(a)(2), substituted “4 years’ receipts” for “2 years’ receipts” in heading.

Subsec. (d)(6), (7). Pub. L. 109-59, §11102(b), added par. (6) and redesignated former par. (6) as (7).

Subsec. (e)(3). Pub. L. 109-59, §11101(d)(1)(B), reenacted heading without change and amended text of par. (3) generally, substituting provisions relating to availability of amounts for making capital or capital related expenditures before Oct. 1, 2009, for provisions relating to availability of amounts for making capital or capital-related expenditures before Aug. 15, 2005.

Pub. L. 109-42, §7(a)(2)(A), (E), substituted “August 15, 2005” for “July 31, 2005” in introductory provisions and “Part VI” for “Part V” in concluding provisions.

Pub. L. 109-40, §9(a)(2)(A), (E), substituted “July 31, 2005” for “July 28, 2005” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 109-37, §9(a)(2)(A), (E), substituted “July 28, 2005” for “July 22, 2005” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 109-35, §9(a)(2)(A), (E), substituted “July 22, 2005” for “July 20, 2005” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 109-20, §9(a)(2)(A), (E), substituted “July 20, 2005” for “July 1, 2005” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2005” in concluding provisions.

Pub. L. 109-14, §9(a)(2)(A), substituted “July 1, 2005” for “June 1, 2005” in introductory provisions and “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V” in concluding provisions.

Subsec. (e)(3)(J). Pub. L. 109-14, §9(a)(2)(B)–(D), added subpar. (J), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005.

Subsec. (e)(3)(K). Pub. L. 109-20, §9(a)(2)(B)–(D), added subpar. (K), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part II.

Subsec. (e)(3)(L). Pub. L. 109-35, §9(a)(2)(B)–(D), added subpar. (L), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part III.

Subsec. (e)(3)(M). Pub. L. 109-37, §9(a)(2)(B)–(D), added subpar. (M), relating to expenditures in accordance

with the Surface Transportation Extension Act of 2005, Part IV.

Subsec. (e)(3)(N). Pub. L. 109-40, § 9(a)(2)(B)–(D), added subpar. (N), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part V.

Subsec. (e)(3)(O). Pub. L. 109-42, § 7(a)(2)(B)–(D), added subpar. (O), relating to expenditures in accordance with the Surface Transportation Extension Act of 2005, Part VI.

2004—Subsec. (b). Pub. L. 108-357, § 868(b)(1), inserted “and penalties” after “taxes” in heading.

Subsec. (b)(1). Pub. L. 108-357, § 868(b)(2), substituted “Certain taxes” for “In general” in heading.

Pub. L. 108-357, § 301(c)(11), inserted concluding provisions.

Subsec. (b)(4)(C). Pub. L. 108-357, § 301(c)(12)(A), inserted “or” at end.

Subsec. (b)(4)(D)(iii). Pub. L. 108-357, § 301(c)(12)(B), substituted a period for comma at end.

Subsec. (b)(4)(E), (F). Pub. L. 108-357, § 301(c)(12)(C), struck out subpars. (E) and (F) which read as follows: “(E) in the case of fuels described in section 4041(b)(2)(A), 4041(k), or 4081(c), section 4041 or 4081 before October 1, 2003, and for the period beginning after September 30, 2004, and before October 1, 2005, with respect to a rate equal to 2.5 cents per gallon, or

“(F) in the case of fuels described in section 4081(c)(2), such section before October 1, 2003, and for the period beginning after September 30, 2004, and before October 1, 2005, with respect to a rate equal to 2.8 cents per gallon.”

Pub. L. 108-310, § 13(c), which directed the amendment of section 9503(b)(4) by inserting “before October 1, 2003, and for the period beginning after September 30, 2004, and” before “before October 1, 2005” in subpars. (E) and (F), was executed to this section, which is section 9503(b)(4) of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

Subsec. (b)(5). Pub. L. 108-357, § 868(a), added par. (5). Former par. (5) redesignated (6).

Subsec. (b)(5)(B). Pub. L. 108-310, § 13(a)(3), substituted “June 1, 2005” for “October 1, 2004”.

Pub. L. 108-280, § 10(a)(3), substituted “October 1, 2004” for “August 1, 2004”.

Pub. L. 108-263, § 10(a)(3), substituted “August 1, 2004” for “July 1, 2004”.

Pub. L. 108-224, § 10(a)(3), substituted “July 1, 2004” for “May 1, 2004”.

Pub. L. 108-202, § 12(a)(3), substituted “May 1, 2004” for “March 1, 2004”.

Subsec. (b)(6). Pub. L. 108-357, § 868(a), redesignated par. (5) as (6).

Subsec. (c)(1). Pub. L. 108-310, § 13(a)(1)(A), (E), substituted “June 1, 2005” for “October 1, 2004” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 108-280, § 10(a)(1)(A), (E), substituted “October 1, 2004” for “August 1, 2004” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 108-263, § 10(a)(1)(A), (E), substituted “August 1, 2004” for “July 1, 2004” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 108-224, § 10(a)(1)(A), (E), substituted “July 1, 2004” for “May 1, 2004” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2004” in concluding provisions.

Pub. L. 108-202, § 12(a)(1)(A), (E), substituted “May 1, 2004” for “March 1, 2004” in introductory provisions and “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003” in concluding provisions.

Subsec. (c)(1)(G). Pub. L. 108-202, § 12(a)(1)(B)–(D), added subpar. (G).

Subsec. (c)(1)(H). Pub. L. 108-224, § 10(a)(1)(B)–(D), added subpar. (H).

Subsec. (c)(1)(I). Pub. L. 108-263, § 10(a)(1)(B)–(D), added subpar. (I).

Subsec. (c)(1)(J). Pub. L. 108-280, § 10(a)(1)(B)–(D), added subpar. (J).

Subsec. (c)(1)(K). Pub. L. 108-310, § 13(a)(1)(B)–(D), added subpar. (K).

Subsec. (c)(2)(A). Pub. L. 108-357, § 301(c)(13), inserted at end of concluding provisions “Clauses (i)(III) and (ii) shall not apply to claims under section 6427(e).”

Subsec. (e)(3). Pub. L. 108-310, § 13(a)(2)(A), (E), substituted “June 1, 2005” for “October 1, 2004” in introductory provisions and “Part V” for “Part IV” in concluding provisions.

Pub. L. 108-280, § 10(a)(2)(A), (E), substituted “October 1, 2004” for “August 1, 2004” in introductory provisions and “Part IV” for “Part III” in concluding provisions.

Pub. L. 108-263, § 10(a)(2)(A), (E), substituted “August 1, 2004” for “July 1, 2004” in introductory provisions and “Part III” for “Part II” in concluding provisions.

Pub. L. 108-224, § 10(a)(2)(A), (E), substituted “July 1, 2004” for “May 1, 2004” in introductory provisions and inserted “, Part II” after “Surface Transportation Extension Act of 2004” in concluding provisions.

Pub. L. 108-202, § 12(a)(2)(A), (E), substituted “May 1, 2004” for “March 1, 2004” in introductory provisions and “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003” in concluding provisions.

Subsec. (e)(3)(E). Pub. L. 108-202, § 12(a)(2)(B)–(D), added subpar. (E).

Subsec. (e)(3)(F). Pub. L. 108-224, § 10(a)(2)(B)–(D), added subpar. (F).

Subsec. (e)(3)(G). Pub. L. 108-263, § 10(a)(2)(B)–(D), added subpar. (G).

Subsec. (e)(3)(H). Pub. L. 108-280, § 10(a)(2)(B)–(D), added par. (H).

Subsec. (e)(3)(I). Pub. L. 108-310, § 13(a)(2)(B)–(D), added subpar. (I).

2003—Subsec. (b)(5)(B). Pub. L. 108-88, § 12(a)(3), substituted “March 1, 2004” for “October 1, 2003”.

Subsec. (c)(1). Pub. L. 108-88, § 12(a)(1), substituted “March 1, 2004” for “October 1, 2003” in introductory provisions, added subpar. (F), and substituted “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act” in concluding provisions.

Subsec. (e)(3). Pub. L. 108-88, § 12(a)(2), substituted “March 1, 2004” for “October 1, 2003” in introductory provisions, added subpar. (D), and substituted “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act” in concluding provisions.

2000—Subsec. (b)(5), (6). Pub. L. 106-554 redesignated par. (6) as (5) and struck out heading and text of former par. (5). Text read as follows: “For purposes of this section, the amounts which would (but for this paragraph) be required to be appropriated under subparagraphs (A) and (E) of paragraph (1) shall be reduced by—

“(A) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

“(B) 0.67 cent per gallon in the case of gasoline, diesel fuel, or kerosene used in producing a mixture described in subparagraph (A).”

1998—Subsec. (b)(1). Pub. L. 105-178, § 9002(c)(1)(A), substituted “2005” for “1999” in introductory provisions.

Subsec. (b)(1)(C) to (F). Pub. L. 105-178, § 9002(f)(1), struck out “and tread rubber” after “tires” in subpar. (D), redesignated subpars. (D) to (F) as (C) to (E), respectively, and struck out former subpar. (C) which read as follows: “section 4061 (relating to tax on trucks and truck parts).”

Subsec. (b)(2). Pub. L. 105-178, § 9002(c)(1), substituted “2005” for “1999” wherever appearing in heading and text and substituted “2006” for “2000” in text.

Subsec. (b)(4)(D). Pub. L. 105-178, § 9005(a)(1), substituted “exceeds—

“(i) 11.5 cents per gallon with respect to taxes imposed before October 1, 2001,

“(ii) 13 cents per gallon with respect to taxes imposed after September 30, 2001, and before October 1, 2003, and

“(iii) 13.5 cents per gallon with respect to taxes imposed after September 30, 2003, and before October 1, 2005,” for “exceeds 11.5 cents per gallon.”

Pub. L. 105-178, §9011(b)(2), amended subpar. (D) generally. Prior to amendment, subpar. (D) read as follows: “in the case of fuels used as described in paragraph (4)(D), (5)(B), or (6)(D) of subsection (c), section 4041 or 4081—

“(i) with respect to so much of the rate of tax on gasoline or special motor fuels as exceeds 11.5 cents per gallon, and

“(ii) with respect to so much of the rate of tax on diesel fuel or kerosene as exceeds 17.5 cents per gallon.”

Subsec. (b)(4)(E), (F). Pub. L. 105-178, §9002(c)(1)(A), substituted “2005” for “1999”.

Subsec. (b)(6). Pub. L. 105-178, §9004(c), added par. (6).

Subsec. (c)(1). Pub. L. 105-178, §9002(f)(4), as added by Pub. L. 105-206, §9015(a), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of enactment of the Transportation Equity Act for the 21st Century” in concluding provisions.

Pub. L. 105-178, §9002(d)(1), substituted “2003” for “1998” in introductory provisions, added subpar. (E), and substituted in concluding provisions “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of enactment of the Transportation Equity Act for the 21st Century.” for “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of this sentence.”

Subsec. (c)(2)(A)(i). Pub. L. 105-178, §9002(c)(1), substituted “2006” for “2000” in introductory provisions and “2005” for “1999” in concluding provisions.

Subsec. (c)(2)(A)(ii) to (IV). Pub. L. 105-178, §9002(f)(2), inserted “and” at end of subcl. (II), redesignated subcl. (IV) as (III), and struck out former subcl. (III) which read as follows: “section 6424 (relating to amounts paid in respect of lubricating oil used for certain nontaxable purposes), and”.

Subsec. (c)(2)(A)(ii). Pub. L. 105-178, §9002(c)(1)(A), (f)(3), substituted “fuel” for “gasoline, special fuels, and lubricating oil” in two places and “2005” for “1999”.

Subsec. (c)(3). Pub. L. 105-178, §9002(c)(3), substituted “Floor stocks refunds” for “2005 floor stocks refunds” in heading.

Pub. L. 105-178, §9002(c)(1), substituted “2005” for “1999” in heading and “2006” for “2000” in text.

Subsec. (c)(4)(A)(i). Pub. L. 105-178, §9002(c)(2)(A), substituted “2005” for “1998”.

Subsec. (c)(4)(A)(ii). Pub. L. 105-178, §9005(a)(2), inserted concluding provisions.

Subsec. (c)(5)(A). Pub. L. 105-178, §9002(c)(2)(A), substituted “2005” for “1998”.

Subsec. (c)(6). Pub. L. 105-178, §9011(b)(1), struck out heading and text of par. (6) which related to transfers from Highway Trust Fund to National Recreational Trails Trust Fund of revenues received from non-highway recreational fuel taxes.

Subsec. (c)(7). Pub. L. 105-178, §9004(b)(1), struck out heading and text of par. (7). Prior to amendment, text read as follows: “Notwithstanding any other provision of law, in calculating amounts under section 157(a) of title 23, United States Code, and sections 1013(c), 1015(a), and 1015(b) of the Intermodal Surface Transportation Efficiency Act of 1991 (Public Law 102-240; 105 Stat. 1914), deposits in the Highway Trust Fund resulting from the amendments made by the Taxpayer Relief Act of 1997 shall not be taken into account.”

Subsec. (e)(2). Pub. L. 105-178, §9002(e)(1), substituted “For purposes of the preceding sentence, the term ‘mass transit portion’ means, for any fuel with respect to which tax was imposed under section 4041 or 4081 and otherwise deposited into the Highway Trust Fund, the amount determined at the rate of—

“(A) except as otherwise provided in this sentence, 2.86 cents per gallon,

“(B) 1.43 cents per gallon in the case of any partially exempt methanol or ethanol fuel (as defined in section 4041(m)) none of the alcohol in which consists of ethanol,

“(C) 1.86 cents per gallon in the case of liquefied natural gas,

“(D) 2.13 cents per gallon in the case of liquefied petroleum gas, and

“(E) 9.71 cents per MCF (determined at standard temperature and pressure) in the case of compressed natural gas.” for “For purposes of the preceding sentence, the term ‘mass transit portion’ means an amount determined at the rate of 2.85 cents for each gallon with respect to which tax was imposed under section 4041 or 4081.”

Subsec. (e)(3). Pub. L. 105-225, §7(a), which added second period at the end of par. (3), was repealed by Pub. L. 105-354.

Pub. L. 105-178, §9002(f)(5), as added by Pub. L. 105-206, §9015(a), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of enactment of the Transportation Equity Act for the 21st Century” in concluding provisions.

Pub. L. 105-178, §9002(d)(2), substituted “2003” for “1998” in introductory provisions, added subpar. (C), and substituted “as such section and Acts are in effect on the date of enactment of the Transportation Equity Act for the 21st Century.” for “as section 5338(a)(1) or (b)(1) and the Intermodal Surface Transportation Efficiency Act of 1991 were in effect on December 18, 1991” in concluding provisions.

Subsec. (e)(4). Pub. L. 105-178, §9004(d), reenacted heading without change and amended text of par. (4) generally. Prior to amendment, text read as follows: “Rules similar to the rules of subsection (d) shall apply to the Mass Transit Account except that subsection (d)(1) shall be applied by substituting ‘12-month’ for ‘24-month’.”

Subsec. (f). Pub. L. 105-178, §9004(a)(1), added subsec. (f).

Subsec. (f)(2). Pub. L. 105-277 amended par. (2) generally. Prior to amendment, par. (2) read as follows: “no interest accruing after September 30, 1998, on any obligation held by such Fund shall be credited to such Fund.”

1997—Subsec. (b)(1)(E). Pub. L. 105-34, §1032(e)(13), substituted “, diesel fuel, and kerosene” for “and diesel fuel”.

Subsec. (b)(4). Pub. L. 105-34, §901(a), amended heading and text of par. (4) generally. Prior to amendment, text read as follows: “For purposes of paragraphs (1) and (2)—

“(A) there shall not be taken into account the taxes imposed by section 4041(d), and

“(B) there shall be taken into account the taxes imposed by sections 4041 and 4081 only to the extent attributable to the Highway Trust Fund financing rate.”

Subsec. (b)(5)(B). Pub. L. 105-34, §1032(e)(14), substituted “, diesel fuel, or kerosene” for “or diesel fuel”.

Subsec. (c)(1). Pub. L. 105-130, §9(a)(1)(A), substituted “1998” for “1997” in introductory provisions and, in concluding provisions, substituted “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of this sentence.” for “In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of the Intermodal Surface Transportation Efficiency Act of 1991.”

Subsec. (c)(2)(A). Pub. L. 105-34, §901(d)(2), in concluding provisions, substituted “by taking into account only the portion of the taxes which are deposited into the Highway Trust Fund” for “by taking into account only the Highway Trust Fund financing rate applicable to any fuel”.

Subsec. (c)(2)(A)(ii). Pub. L. 105-34, §1601(f)(2), struck out “(or with respect to qualified diesel-powered highway vehicles purchased before January 1, 1999)” after “October 1, 1999”.

Subsec. (c)(4)(A)(i). Pub. L. 105-130, §9(a)(1)(B), substituted “1998” for “1997”.

Subsec. (c)(4)(D). Pub. L. 105-34, §901(d)(3), substituted “deposited into the Highway Trust Fund” for “attributable to the Highway Trust Fund financing rate”.

Subsec. (c)(5)(A). Pub. L. 105-130, §9(a)(1)(C), substituted “1998” for “1997”.

Subsec. (c)(5)(B), (6)(D). Pub. L. 105-34, §901(d)(3), substituted “deposited into the Highway Trust Fund” for “attributable to the Highway Trust Fund financing rate”.

Subsec. (c)(6)(E). Pub. L. 105-130, §9(a)(1)(D), substituted “1998” for “1997”.

Subsec. (c)(7). Pub. L. 105-34, §901(c), added par. (7).

Subsec. (e)(2). Pub. L. 105-34, §901(b), substituted “2.85 cents” for “2 cents”.

Subsec. (e)(3). Pub. L. 105-130, §9(a)(2)(A), substituted “1998” for “1997” in introductory provisions.

Pub. L. 105-130, §9(a)(2)(B), which directed substitution of “the enactment of the last sentence of subsection (c)(1)” for “the enactment of the Intermodal Surface Transportation Efficiency Act of 1991”, could not be executed because the words “the enactment of the Intermodal Surface Transportation Efficiency Act of 1991” did not appear subsequent to the amendment by Pub. L. 105-102. See below.

Pub. L. 105-102, in concluding provisions, substituted “section 5338(a)(1) or (b)(1) and the Intermodal Surface Transportation Efficiency Act of 1991 were in effect on December 18, 1991” for “such Acts are in effect on the date of the enactment of the Intermodal Surface Transportation Efficiency Act of 1991”.

Subsec. (e)(5)(A). Pub. L. 105-34, §1601(f)(2)(B), struck out “; except that any such transfers to the extent attributable to section 6427(g) shall be borne only by the Highway Account” before period at end.

Subsec. (f). Pub. L. 105-34, §901(d)(1), struck out heading and text of subsec. (f) which consisted of pars. (1) to (4) relating to definition of Highway Trust Fund financing rate.

1994—Subsec. (e)(3)(A). Pub. L. 103-429 substituted “section 5338(a)(1) or (b)(1) of title 49” for “paragraph (1) or (3) of subsection (a), or paragraph (1) or (3) of subsection (b), of section 21 of the Federal Transit Act”.

1993—Subsec. (b)(1)(E). Pub. L. 103-66, §13242(d)(34)(A), substituted “gasoline and diesel fuel, and” for “gasoline”.

Subsec. (b)(1)(F), (G). Pub. L. 103-66, §13242(d)(34)(B), (C), redesignated subpar. (G) as (F) and struck out former subpar. (F) which read as follows: “section 4091 (relating to tax on diesel fuel), and”.

Subsec. (b)(4). Pub. L. 103-66, §13242(d)(35)(B), which directed amendment of subsec. (b)(4)(C) by substituting “4081” for “4091”, could not be executed because subsec. (b)(4) does not contain a subpar. (C).

Subsec. (b)(4)(B). Pub. L. 103-66, §13242(b)(35)(A), substituted “and 4081” for “, 4081, and 4091” and “rate” for “rates under such sections”.

Subsec. (b)(5). Pub. L. 103-66, §13242(d)(36), substituted “and (E)” for “, (E), and (F)” in introductory provisions.

Subsec. (c)(4)(D). Pub. L. 103-66, §13242(d)(38), substituted “rate” for “rates under such sections”.

Subsec. (c)(5)(B). Pub. L. 103-66, §13242(d)(39), substituted “rate” for “rate under such section”.

Subsec. (c)(6)(D). Pub. L. 103-66, §13242(d)(37), substituted “and 4081” for “, 4081, and 4091” in introductory provisions.

Subsec. (e)(2). Pub. L. 103-66, §13244(a), substituted “2 cents” for “1.5 cents”.

Pub. L. 103-66, §13242(d)(40), substituted “and 4081” for “, 4081, and 4091” and “or 4081” for “, 4081, or 4091”.

Subsec. (f). Pub. L. 103-66, §13242(d)(41), added subsec. (f).

1991—Subsec. (b)(1), (2). Pub. L. 102-240, §8002(d)(1), substituted “1999” for “1995” and “2000” for “1996” wherever appearing.

Subsec. (c)(1). Pub. L. 102-240, §8002(e), substituted “1997” for “1993” in introductory provisions, added subpar. (D) and concluding provisions, and struck out former subpar. (D) which read as follows: “hereafter authorized by a law which does not authorize the expenditure

out of the Highway Trust Fund of any amount for a general purpose not covered by subparagraph (A), (B), or (C) as in effect on the date of the enactment of the Surface Transportation and Uniform Relocation Assistance Act of 1987.”

Subsec. (c)(2)(A), (3). Pub. L. 102-240, §8002(d)(1), substituted “1999” for “1995” and “2000” for “1996” wherever appearing.

Subsec. (c)(4)(A)(i), (5)(A). Pub. L. 102-240, §8002(d)(2)(A), substituted “1997” for “1995”.

Subsec. (c)(6). Pub. L. 102-240, §8003(b), added par. (6).

Subsec. (e)(3). Pub. L. 102-240, §8002(e)(1), (f), inserted “or capital-related” after “capital” the first time appearing and substituted “1997” for “1993” and “in accordance with—” and subpars. (A) and (B) and concluding provisions for “in accordance with section 21(a)(2) of the Urban Mass Transportation Act of 1964.”

1990—Subsec. (b)(1), (2). Pub. L. 101-508, §11211(g)(1), substituted “1995” for “1993” and “1996” for “1994” wherever appearing.

Subsec. (b)(4)(B). Pub. L. 101-508, §11211(a)(5)(D), inserted reference to section 4041.

Subsec. (b)(5). Pub. L. 101-508, §11211(a)(5)(F), added par. (5).

Subsec. (c)(2)(A). Pub. L. 101-508, §11211(g)(1), substituted “1995” for “1993” and “1996” for “1994” wherever appearing.

Pub. L. 101-508, §11211(a)(5)(E), inserted at end “The amounts payable from the Highway Trust Fund under this subparagraph or paragraph (3) shall be determined by taking into account only the Highway Trust Fund financing rate applicable to any fuel.”

Subsec. (c)(3), (4)(A)(i). Pub. L. 101-508, §11211(g)(1), substituted “1995” for “1993” and “1996” for “1994” wherever appearing.

Subsec. (c)(4)(D). Pub. L. 101-508, §11211(b)(6)(H), struck out “(to the extent attributable to the Highway Trust Fund financing rate)” after “section 4081” and inserted before period at end “, but only to the extent such taxes are attributable to the Highway Trust Fund financing rates under such sections”.

Subsec. (c)(5). Pub. L. 101-508, §11211(i)(1), added par. (5).

Subsec. (e)(2). Pub. L. 101-508, §11211(h)(1), substituted “1.5 cents” for “1 cent”.

1989—Subsec. (b)(4)(A). Pub. L. 101-239 substituted “by section 4041(d)” for “by sections 4041(d)”.

1988—Subsec. (c)(4)(A)(ii)(I), (II). Pub. L. 100-448, §6(a)(1)(A), (3), substituted “\$60,000,000 for each of fiscal years 1989 and 1990 and \$70,000,000 for each fiscal year thereafter.” for “\$60,000,000 for Fiscal Year 1987 only and \$45,000,000 for each Fiscal Year thereafter.”

Subsec. (c)(4)(E). Pub. L. 100-448, §6(a)(1)(B), struck out “Further, a portion of the payments made by the Secretary from Fiscal Year 1987 motorfuel excise tax receipts shall be used to increase the funding for boating safety programs during Fiscal Year 1987 only.”

1987—Subsec. (b). Pub. L. 100-17, §503(a), substituted “1993” for “1988” wherever appearing, and substituted “1994” for “1989” in par. (2).

Subsec. (b)(1)(F). Pub. L. 100-203, §10502(d)(13), added subpar. (F) and struck out former subpar. (F) which read as follows: “section 4091 (relating to tax on lubricating oil), and”.

Subsec. (b)(4). Pub. L. 100-203, §10502(d)(14), amended par. (4) generally. Prior to amendment, par. (4) read as follows: “For purposes of paragraphs (1) and (2), there shall not be taken into account the taxes imposed by section 4041(d) and so much of the taxes imposed by section 4081 as is attributable to the Leaking Underground Storage Tank Trust Fund financing rate.”

Subsec. (c). Pub. L. 100-17, §503(a), substituted “1993” for “1988” wherever appearing and “1994” for “1989” wherever appearing.

Subsec. (c)(1)(C), (D). Pub. L. 100-17, §503(b), added subpars. (C) and (D) and struck out former subpar. (C) which read as follows: “hereafter authorized by a law which does not authorize the expenditure out of the Highway Trust Fund of any amount for a general purpose not covered by subparagraph (A) or (B) as in effect on December 31, 1982.”

Subsec. (e)(2). Pub. L. 100-203, § 10502(d)(15), substituted “sections 4041, 4081, and 4091” for “sections 4041 and 4081” and “section 4041, 4081, or 4091” for “section 4041 or 4081”.

Subsec. (e)(3). Pub. L. 100-17, § 503(a)(1), substituted “1993” for “1988”.

Subsec. (e)(5). Pub. L. 100-17, § 504, added par. (5).

1986—Subsec. (b)(4). Pub. L. 99-499, § 521(b)(1)(A), added par. (4).

Subsec. (c)(4)(A)(ii). Pub. L. 99-640, § 7(a)(1), substituted “\$60,000,000” for “Fiscal Year 1987 only and \$45,000,000 for each Fiscal Year thereafter;” for “\$45,000,000” in two places.

Subsec. (c)(4)(D). Pub. L. 99-499, § 521(b)(1)(B), inserted “(to the extent attributable to the Highway Trust Fund financing rate)” after “section 4081”.

Subsec. (c)(4)(E). Pub. L. 99-640, § 7(a)(2), added subpar. (E).

1984—Subsec. (c)(2)(A)(ii). Pub. L. 98-369, § 474(r)(43), substituted “section 34” for “section 39”.

Pub. L. 98-369, § 911(d)(1)(B), inserted “(or with respect to qualified diesel-powered highway vehicles purchased before January 1, 1988)”.

Subsec. (c)(4)(A). Pub. L. 98-369, § 1016(b)(1)(C), substituted “Boat Safety Account” for “National Recreational Boating Safety and Facilities Improvement Fund” in heading.

Subsec. (c)(4)(A)(i). Pub. L. 98-369, § 1016(b)(1)(A), substituted “the Boat Safety Account in the Aquatic Resources Trust Fund” for “the National Recreational Boating Safety and Facilities Improvement Fund established by section 202 of the Recreational Boating Fund Act”.

Subsec. (c)(4)(A)(ii)(II). Pub. L. 98-369, § 1016(b)(1)(B), substituted “the amount in the Boat Safety Account” for “the amount in the National Recreational Boating and Facilities Improvement Fund”.

Subsec. (c)(4)(B) to (D). Pub. L. 98-369, § 1016(b)(2), added subpars. (B) and (C), redesignated former subpar. (C) as (D), and struck out former subpar. (B) which provided for the transfer of excess funds to the Land and Water Conservation Fund.

Subsec. (e)(2). Pub. L. 98-369, § 911(d)(1)(A), amended par. (2) generally, substituting “the mass transit portion” for “one-ninth”, and inserting provision defining mass transit portion as an amount determined at the rate of 1 cent for each gallon with respect to which tax was imposed under section 4041 or 4081.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

Committee on Public Works and Transportation of House of Representatives treated as referring to Committee on Transportation and Infrastructure of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress.

EFFECTIVE AND TERMINATION DATES OF 2021 AMENDMENT

Amendment by section 80102(e)(1), (2)(A) of 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 this title.

Pub. L. 117-52, § 4(d), Oct. 31, 2021, 135 Stat. 410, provided that: “On the date of enactment of H.R. 3684 (117th Congress) [Pub. L. 117-58, approved Nov. 15, 2021]—

“(1) subsections (a), (b), and (c) of this section [amending this section and sections 9504 and 9508 of this title], the amendments made by such subsections, section 201 of the Surface Transportation Extension Act of 2021 (Public Law 117-44) [amending this section and sections 9504 and 9508 of this title], and the amendments made by such section shall cease to be effective;

“(2) the text of the laws amended by subsections (a), (b), and (c) of this section and section 201 of the

Surface Transportation Extension Act of 2021 (Public Law 117-44) shall revert back so as to read as the text read on September 30, 2021; and

“(3) the amendments made by H.R. 3684 (117th Congress) shall be executed as if this section and section 201 of the Surface Transportation Extension Act had not been enacted.”

Pub. L. 117-44, title II, § 201(d), Oct. 2, 2021, 135 Stat. 386, which provided that section 201 of Pub. L. 117-44 would cease to be effective on the date of enactment of H.R. 3684 (117th Congress), was repealed by Pub. L. 117-52, § 4(e), Oct. 31, 2021, 135 Stat. 410.

EFFECTIVE DATE OF 2018 AMENDMENT

Amendments by section 104(b) of Pub. L. 115-141 effective as if included in the provision of Pub. L. 114-41 to which they relate, see section 104(c) of Pub. L. 115-141, set out as a note under section 6662 of this title.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by section 31102(e)(1), (2)(A) of 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 this title.

Pub. L. 114-94, div. C, title XXXI, § 31202(b), Dec. 4, 2015, 129 Stat. 1729, provided that: “The amendments made by this section [amending this section] shall apply to amounts collected after the date of the enactment of this Act [Dec. 4, 2015].”

EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113-295, div. A, title II, § 217(b), Dec. 19, 2014, 128 Stat. 4035, provided that: “The amendment made by this section [amending this section] shall take effect as if included in the provision of the Safe, Accountable, Flexible, Efficient Transportation Equity Act of 2005 [sic]: A Legacy for Users [Pub. L. 109-59] to which it relates.”

EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Pub. L. 112-141, div. D, title I, § 40101(d), July 6, 2012, 126 Stat. 844, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on July 1, 2012.”

Amendment by section 40102(e)(1), (2)(A) of Pub. L. 112-141 effective July 1, 2012, see section 40102(f) of Pub. L. 112-141, set out as a note under section 4041 of this title.

Amendment by Pub. L. 112-140 to cease to be effective on July 6, 2012, with text as amended by Pub. L. 112-140 to revert back to read as it did on the day before June 29, 2012, and amendments by Pub. L. 112-141 to be executed as if Pub. L. 112-140 had not been enacted, see section 1(c) of Pub. L. 112-140, set out as a note under section 101 of Title 23, Highways.

Pub. L. 112-140, title IV, § 401(d), June 29, 2012, 126 Stat. 402, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on July 1, 2012.”

Amendment by section 402(d)(1), (2)(A) of Pub. L. 112-140 effective July 1, 2012, see section 402(f)(1) of Pub. L. 112-140, set out as a note under section 4041 of this title.

Pub. L. 112-102, title IV, § 401(d), Mar. 30, 2012, 126 Stat. 281, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on April 1, 2012.”

Amendment by section 402(e)(1), (2)(A) of Pub. L. 112-102 effective Apr. 1, 2012, see section 402(f) of Pub. L. 112-102, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2011 AMENDMENT

Pub. L. 112-30, title I, § 141(d), Sept. 16, 2011, 125 Stat. 355, provided that: “The amendments made by this section [amending this section and sections 9504 and 9508 of this title] shall take effect on October 1, 2011.”

Amendment by section 142(e)(1), (2)(A) of Pub. L. 112-30 effective Oct. 1, 2011, see section 142(f) of Pub. L. 112-30, set out as a note under section 4041 of this title.

Pub. L. 112-5, §401(c), Mar. 4, 2011, 125 Stat. 22, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on March 4, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-322, title II, §2401(c), Dec. 22, 2010, 124 Stat. 3531, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on December 31, 2010.”

Pub. L. 111-147, title IV, §441(c), Mar. 18, 2010, 124 Stat. 93, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Mar. 18, 2010].”

Pub. L. 111-147, title IV, §442(c), Mar. 18, 2010, 124 Stat. 94, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Mar. 18, 2010].”

Pub. L. 111-147, title IV, §443(b), Mar. 18, 2010, 124 Stat. 94, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Mar. 18, 2010].”

Amendment by section 444(a), (b)(2)–(4) of Pub. L. 111-147 applicable to transfers relating to amounts paid and credits allowed after Mar. 18, 2010, see section 444(c) of Pub. L. 111-147, set out as a note under section 9502 of this title.

Pub. L. 111-147, title IV, §445(c), Mar. 18, 2010, 124 Stat. 95, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on September 30, 2009.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-318, §1(c), Sept. 15, 2008, 122 Stat. 3532, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Sept. 15, 2008].”

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to kerosene sold after Sept. 30, 2005, with special rule for pending claims, see section 420(c) of Pub. L. 109-432, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-59, title XI, §11102(c), Aug. 10, 2005, 119 Stat. 1945, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 2005].”

Amendment by section 11115(a) of Pub. L. 109-59 effective Oct. 1, 2005, see section 11115(d) of Pub. L. 109-59, set out as a note under section 551 of Title 6, Domestic Security.

Amendment by section 11161(c)(1), (2)(C) of Pub. L. 109-59 applicable to fuels or liquids removed, entered, or sold after Sept. 30, 2005, see section 11161(e) of Pub. L. 109-59, set out as a note under section 4041 of this title.

Amendment by section 11167(b) of Pub. L. 109-59 applicable to any transfer, sale, or holding out for sale or resale occurring after Aug. 10, 2005, see section 11167(d) of Pub. L. 109-59, set out as an Effective Date note under section 6720A of this title.

Pub. L. 109-42, §7(e), July 30, 2005, 119 Stat. 438, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 30, 2005].”

“(2) SUBSEQUENT REPEAL.—The amendments made by subsection (d) [amending this section and section 9504 of this title] shall take effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users [Aug. 10, 2005] and shall be executed immediately before the amendments made by such Act.”

Pub. L. 109-40, §9(c), July 28, 2005, 119 Stat. 422, provided that: “The amendments made by this section [amending this section and section 9504 of this title]

shall take effect on the date of the enactment of this Act [July 28, 2005].”

Pub. L. 109-37, §9(c), July 22, 2005, 119 Stat. 406, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 22, 2005].”

Pub. L. 109-35, §9(c), July 20, 2005, 119 Stat. 391, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 20, 2005].”

Pub. L. 109-20, §9(c), July 1, 2005, 119 Stat. 358, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 1, 2005].”

EFFECTIVE DATE OF 2004 AMENDMENTS

Amendment by section 301(c)(11)–(13) of Pub. L. 108-357 applicable to fuel sold or used after Dec. 31, 2004, except as otherwise provided, see section 301(d)(1) of Pub. L. 108-357, set out as a note under section 40 of this title.

Amendment by section 301(c)(12) of Pub. L. 108-357 applicable to fuel sold or used after Sept. 30, 2004, see section 301(d)(4) of Pub. L. 108-357, set out as a note under section 40 of this title.

Pub. L. 108-357, title VIII, §868(c), Oct. 22, 2004, 118 Stat. 1622, provided that: “The amendments made by this section [amending this section] shall apply to penalties assessed on or after the date of the enactment of this Act [Oct. 22, 2004].”

Pub. L. 108-310, §13(d), Sept. 30, 2004, 118 Stat. 1164, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [amending this section and section 9504 of this title and repealing provisions set out as a note under this section] shall take effect on the date of the enactment of this Act [Sept. 30, 2004].”

“(2) TRANSFERS TO HIGHWAY TRUST FUND.—The amendments made by subsection (c) [amending this section] shall apply to taxes imposed after September 30, 2003.”

Pub. L. 108-280, §10(c), July 30, 2004, 118 Stat. 888, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [July 30, 2004].”

Pub. L. 108-263, §10(c), June 30, 2004, 118 Stat. 710, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [June 30, 2004].”

Pub. L. 108-224, §10(c), Apr. 30, 2004, 118 Stat. 639, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [Apr. 30, 2004].”

Pub. L. 108-202, §12(c), Feb. 29, 2004, 118 Stat. 492, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [Feb. 29, 2004].”

EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-88, §12(c), Sept. 30, 2003, 117 Stat. 1129, provided that: “The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of the enactment of this Act [Sept. 30, 2003].”

EFFECTIVE DATE OF 2000 AMENDMENT

Pub. L. 106-554, §1(a)(7) [title III, §318(e)(2)], Dec. 21, 2000, 114 Stat. 2763, 2763A-646, provided that: “The amendment made by paragraph (1) [amending this section] shall apply with respect to taxes received in the Treasury after the date of the enactment of this Act [Dec. 21, 2000].”

EFFECTIVE DATE OF 1998 AMENDMENTS

Pub. L. 105-354, §2(c), Nov. 3, 1998, 112 Stat. 3244, provided that the amendment made by section 2(c)(2) is effective Aug. 12, 1998.

Pub. L. 105-277, div. J, title IV, §4006(b)(2), Oct. 21, 1998, 112 Stat. 2681-912, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect on October 1, 1998."

Title IX of Pub. L. 105-206 effective simultaneously with enactment of Pub. L. 105-178 and to be treated as included in Pub. L. 105-178 at time of enactment, and provisions of Pub. L. 105-178, as in effect on day before July 22, 1998, that are amended by title IX of Pub. L. 105-206 to be treated as not enacted, see section 9016 of Pub. L. 105-206, set out as a note under section 101 of Title 23, Highways.

Pub. L. 105-178, title IX, §9002(e)(2), June 9, 1998, 112 Stat. 501, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendment made by section 901(b) of the Taxpayer Relief Act of 1997 [Pub. L. 105-34]."

Pub. L. 105-178, title IX, §9004(a)(2), June 9, 1998, 112 Stat. 504, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect on October 1, 1998."

Pub. L. 105-178, title IX, §9004(b)(2), June 9, 1998, 112 Stat. 504, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendments made by section 901 of the Taxpayer Relief Act of 1997 [Pub. L. 105-34]."

Pub. L. 105-178, title IX, §9005(e), June 9, 1998, 112 Stat. 506, provided that: "The amendments made by this section [amending this section and section 9504 of this title] shall take effect on the date of enactment of this Act [June 9, 1998]."

EFFECTIVE DATE OF 1997 AMENDMENTS

Pub. L. 105-130, §9(d), Dec. 1, 1997, 111 Stat. 2561, provided that: "The amendments made by this section [amending this section and sections 9504 and 9511 of this title] shall take effect on October 1, 1997."

Pub. L. 105-34, title IX, §901(f), Aug. 5, 1997, 111 Stat. 872, provided that: "The amendments made by this section [amending this section] shall apply to taxes received in the Treasury after September 30, 1997."

Amendment by section 1032(e)(13), (14) of Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, set out as a note under section 4041 of this title.

Amendment by section 1601(f)(2) of Pub. L. 105-34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-188, to which it relates, see section 1601(j) of Pub. L. 105-34, set out as a note under section 23 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13242(d)(34) to (41) of Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

Pub. L. 103-66, title XIII, §13244(b), Aug. 10, 1993, 107 Stat. 529, provided that: "The amendment made by this section [amending this section] shall apply to amounts attributable to taxes imposed on or after October 1, 1995."

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(a)(5)(D)-(F) of Pub. L. 101-508 applicable to gasoline removed (as defined in former section 4082 of this title) after Nov. 30, 1990, see section 11211(a)(6) of Pub. L. 101-508, set out as a note under section 4041 of this title.

Amendment by section 11211(b)(6)(H) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101-508, set out as a note under section 4041 of this title.

Pub. L. 101-508, title XI, §11211(h)(2), Nov. 5, 1990, 104 Stat. 1388-427, provided that: "The amendment made by paragraph (1) [amending this section] shall apply to

amounts attributable to taxes imposed on or after December 1, 1990."

Pub. L. 101-508, title XI, §11211(i)(4), Nov. 5, 1990, 104 Stat. 1388-428, provided that: "The amendments made by this subsection [amending this section and section 9504 of this title] shall take effect on December 1, 1990."

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100-203, title X, to which such amendment relates, see section 7823 of Pub. L. 101-239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-448 effective Oct. 1, 1988, see section 6(e) of Pub. L. 100-448, set out as a note under section 777 of Title 16, Conservation.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 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 OF 1984 AMENDMENT

Amendment by section 474(r)(43) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 911(d)(1) of Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under section 6427 of this title.

Amendment by section 1016(b) of Pub. L. 98-369 effective Oct. 1, 1984, see section 1016(e) of Pub. L. 98-369, set out as an Effective Date note under section 9504 of this title.

EFFECTIVE DATE; SAVINGS PROVISION

Pub. L. 97-424, title V, §531(e), Jan. 6, 1983, 96 Stat. 2192, provided that:

"(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 4601-11 of Title 16, Conservation, and amending provisions set out as a note under section 120 of Title 23, Highways] shall take effect on January 1, 1983.

"(2) NEW HIGHWAY TRUST FUND TREATED AS CONTINUATION OF OLD.—The Highway Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the Highway Trust Fund established by section 209 of the Highway Revenue Act of 1956 [section 209 of act June 29, 1956, ch. 462, title II, 70 Stat. 397, set out as a note under section 120 of Title 23, Highways]. Any reference in any law to the Highway Trust Fund established by such section 209 shall be deemed to include (wherever appropriate) a reference to the Highway Trust Fund established by the amendments made by this section."

CALCULATION OF ESTIMATED TRUST FUND CONTRIBUTIONS

Pub. L. 108-310, §12(g), Sept. 30, 2004, 118 Stat. 1163, provided that: "The amendment made by section 13(c) of this Act [amending this section] shall have no effect on the estimates of tax payments attributable to highway users in each State paid into the Highway Trust Fund for purposes of apportioning funds to States in fiscal year 2004 until enactment of a multiyear law re-authorizing surface transportation programs."

SPECIAL RULE FOR CORE HIGHWAY PROGRAMS

Pub. L. 108-280, §10(a)(4), July 30, 2004, 118 Stat. 887, which provided for the temporary application of sub-

secs. (b)(5) and (c)(1) of this section relating to core highway programs, was repealed by Pub. L. 108-310, § 13(a)(4), Sept. 30, 2004, 118 Stat. 1163.

REPORT ON NONHIGHWAY RECREATIONAL FUEL TAXES

Pub. L. 102-240, title VIII, § 8003(d), Dec. 18, 1991, 105 Stat. 2206, provided that: “The Secretary of the Treasury shall, within a reasonable period after the close of each of fiscal years 1992 through 1996, submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate specifying his estimate of the amount of non-highway recreational fuel taxes (as defined in [former] section 9503(c)(6) of the Internal Revenue Code of 1986, as added by this Act) received in the Treasury during such fiscal year.”

§ 9504. Sport Fish Restoration and Boating 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 “Sport Fish Restoration and Boating Trust Fund”. Such Trust Fund shall consist of such amounts as may be appropriated, credited, or paid to it as provided in this section, section 9503(c)(3), section 9503(c)(4), or section 9602(b).

(b) Sport Fish Restoration and Boating Trust Fund

(1) Transfer of certain taxes to Trust Fund

There is hereby appropriated to the Sport Fish Restoration and Boating Trust Fund amounts equivalent to the following amounts received in the Treasury on or after October 1, 1984—

(A) the taxes imposed by section 4161(a) (relating to sport fishing equipment), and

(B) the import duties imposed on fishing tackle under heading 9507 of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202) and on yachts and pleasure craft under chapter 89 of the Harmonized Tariff Schedule of the United States.

(2) Expenditures from Trust Fund

Amounts in the Sport Fish Restoration and Boating Trust Fund shall be available, as provided by appropriation Acts, for making expenditures—

(A) to carry out the purposes of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the Infrastructure Investment and Jobs Act),

(B) to carry out the purposes of section 7404(d) of the Transportation Equity Act for the 21st Century (as in effect on the date of the enactment of the Infrastructure Investment and Jobs Act), and

(C) to carry out the purposes of the Coastal Wetlands Planning, Protection and Restoration Act (as in effect on the date of the enactment of the Infrastructure Investment and Jobs Act).

Amounts transferred to such account under section 9503(c)(4) may be used only for making expenditures described in subparagraph (C) of this paragraph.

(c) Expenditures from Boat Safety Account

Amounts remaining in the Boat Safety Account on October 1, 2005, and amounts thereafter

credited to the Account under section 9602(b), shall be available, without further appropriation, for making expenditures before October 1, 2010, to carry out the purposes of section 15¹ of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users). For purposes of section 9602, the Boat Safety Account shall be treated as a Trust Fund established by this subchapter.

(d) Limitation on transfers to Trust Fund

(1) In general

Except as provided in paragraph (2), no amount may be appropriated or paid to the Sport Fish Restoration and Boating Trust Fund on and after the date of any expenditure from such 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 subsection.

(2) Exception for prior obligations

Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before October 1, 2026, in accordance with the provisions of this section.

(e) Cross reference

For provision transferring motorboat fuels taxes to Sport Fish Restoration and Boating Trust Fund, see section 9503(c)(3).

(Added Pub. L. 98-369, div. A, title X, § 1016(a), July 18, 1984, 98 Stat. 1019; amended Pub. L. 100-418, title I, § 1214(p)(2), Aug. 23, 1988, 102 Stat. 1159; Pub. L. 100-448, § 6(a)(2), (c)(3), Sept. 28, 1988, 102 Stat. 1839, 1841; Pub. L. 101-508, title XI, § 1121(i)(2), (3), Nov. 5, 1990, 104 Stat. 1388-428; Pub. L. 102-240, title VIII, § 8002(d)(2)(C), (i), Dec. 18, 1991, 105 Stat. 2204, 2205; Pub. L. 105-130, § 9(b), Dec. 1, 1997, 111 Stat. 2561; Pub. L. 105-178, title IX, § 9005(b)-(d), (f), June 9, 1998, 112 Stat. 505; Pub. L. 105-206, title IX, § 9015(b), July 22, 1998, 112 Stat. 867; Pub. L. 106-408, title I, § 126, Nov. 1, 2000, 114 Stat. 1775; Pub. L. 108-88, § 12(b), Sept. 30, 2003, 117 Stat. 1129; Pub. L. 108-202, § 12(b), Feb. 29, 2004, 118 Stat. 491; Pub. L. 108-224, § 10(b), Apr. 30, 2004, 118 Stat. 639; Pub. L. 108-263, § 10(b), June 30, 2004, 118 Stat. 710; Pub. L. 108-280, § 10(b), July 30, 2004, 118 Stat. 888; Pub. L. 108-310, § 13(b), Sept. 30, 2004, 118 Stat. 1163; Pub. L. 109-14, § 9(b), May 31, 2005, 119 Stat. 335; Pub. L. 109-20, § 9(b), July 1, 2005, 119 Stat. 357; Pub. L. 109-35, § 9(b), July 20, 2005, 119 Stat. 391; Pub. L. 109-37, § 9(b), July 22, 2005, 119 Stat. 406; Pub. L. 109-40, § 9(b), July 28, 2005, 119 Stat. 422; Pub. L. 109-42, § 7(b), (d)(2), (3), July 30, 2005, 119 Stat. 437, 438; Pub. L. 109-59, title XI, § 11101(d)(2), 11115(b)(1)-(2)(D), (c), 11151(c), (e)(1), Aug. 10, 2005, 119 Stat. 1945, 1949, 1950, 1968, 1969; Pub. L.

¹ See References in Text note below.

109–74, title III, §301(a), Sept. 29, 2005, 119 Stat. 2032; Pub. L. 109–304, §16(c)(2), Oct. 6, 2006, 120 Stat. 1706; Pub. L. 110–181, div. C, title XXXV, §3529(c)(1), Jan. 28, 2008, 122 Stat. 603; Pub. L. 111–68, div. B, §161(a), Oct. 1, 2009, 123 Stat. 2052; Pub. L. 111–88, div. B, §103, Oct. 30, 2009, 123 Stat. 2972; Pub. L. 111–147, title IV, §§444(b)(5)–(7), 445(b), Mar. 18, 2010, 124 Stat. 94, 95; Pub. L. 111–322, title II, §2401(b), Dec. 22, 2010, 124 Stat. 3531; Pub. L. 112–5, title IV, §401(b), Mar. 4, 2011, 125 Stat. 22; Pub. L. 112–30, title I, §141(b), Sept. 16, 2011, 125 Stat. 355; Pub. L. 112–102, title IV, §401(b), Mar. 30, 2012, 126 Stat. 281; Pub. L. 112–140, title IV, §401(b), June 29, 2012, 126 Stat. 402; Pub. L. 112–141, div. D, title I, §40101(b), July 6, 2012, 126 Stat. 844; Pub. L. 113–159, title II, §2001(b), Aug. 8, 2014, 128 Stat. 1848; Pub. L. 114–21, title II, §2001(b), May 29, 2015, 129 Stat. 226; Pub. L. 114–41, title II, §2001(b), July 31, 2015, 129 Stat. 454; Pub. L. 114–73, title II, §2001(b), Oct. 29, 2015, 129 Stat. 582; Pub. L. 114–87, title II, §2001(b), Nov. 20, 2015, 129 Stat. 685; Pub. L. 114–94, div. C, title XXXI, §31101(b), Dec. 4, 2015, 129 Stat. 1727; Pub. L. 116–159, div. B, title II, §1202, Oct. 1, 2020, 134 Stat. 727; Pub. L. 117–44, title II, §201(b), Oct. 2, 2021, 135 Stat. 386; Pub. L. 117–52, §4(b), Oct. 31, 2021, 135 Stat. 409; Pub. L. 117–58, div. H, title I, §80101(b), Nov. 15, 2021, 135 Stat. 1327.)

Editorial Notes

REFERENCES IN TEXT

The Harmonized Tariff Schedule of the United States, referred to in subsec. (b)(1)(B), is not set out in the Code. See Publication of Harmonized Tariff Schedule note set out under section 1202 of Title 19, Customs Duties.

The Dingell-Johnson Sport Fish Restoration Act, referred to in subsec. (b)(2)(A), is act Aug. 9, 1950, ch. 658, 64 Stat. 430, also known as the Federal Aid in Fish Restoration Act and the Fish Restoration and Management Projects Act, which is classified generally to chapter 10B (§777 et seq.) of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 777 of Title 16 and Tables.

The date of the enactment of the Infrastructure Investment and Jobs Act, referred to in subsec. (b)(2)(A) to (C), is the date of enactment of Pub. L. 117–58, which was approved Nov. 15, 2021.

Section 7404(d) of the Transportation Equity Act for the 21st Century, referred to in subsec. (b)(2)(B), is classified to section 777g–1(d) of Title 16, Conservation.

The Coastal Wetlands Planning, Protection and Restoration Act, referred to in subsec. (b)(2)(C), is title III of Pub. L. 101–646, Nov. 29, 1990, 104 Stat. 4778, which is classified principally to chapter 59A (§3951 et seq.) of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 3951 of Title 16 and Tables.

Section 15 of the Dingell-Johnson Sport Fish Restoration Act (as in effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users), referred to in subsec. (c), means section 15 of act Aug. 9, 1950, as in effect on the date of enactment of Pub. L. 109–59, which was approved Aug. 10, 2005. Section 15 of act Aug. 9, 1950, was classified to section 777n of Title 16, Conservation, prior to repeal by Pub. L. 114–94, div. A, title X, §10001(g)(1), Dec. 4, 2015, 129 Stat. 1621.

AMENDMENTS

2021—Subsec. (b)(2)(A) to (C). Pub. L. 117–58, §80101(b)(1), substituted “Infrastructure Investment

and Jobs Act” for “Continuing Appropriations Act, 2021 and Other Extensions Act”.

Pub. L. 117–52, §4(b), (d), temporarily substituted “Further Surface Transportation Extension Act of 2021” for “Surface Transportation Extension Act of 2021”. See Termination Date of 2021 Amendment note below.

Pub. L. 117–44, §201(b)(1), (d), temporarily substituted “Surface Transportation Extension Act of 2021” for “Continuing Appropriations Act, 2021 and Other Extensions Act”. See Termination Date of 2021 Amendment note below.

Subsec. (d)(2). Pub. L. 117–58, §80101(b)(2), substituted “October 1, 2026” for “October 1, 2021”.

Pub. L. 117–52, §4(b), (d), temporarily substituted “December 4, 2021” for “November 1, 2021”. See Termination Date of 2021 Amendment note below.

Pub. L. 117–44, §201(b)(2), (d), temporarily substituted “November 1, 2021” for “October 1, 2021”. See Termination Date of 2021 Amendment note below.

2020—Subsec. (b)(2)(A) to (C). Pub. L. 116–159, §1202(1), substituted “Continuing Appropriations Act, 2021 and Other Extensions Act” for “FAST Act”.

Subsec. (d)(2). Pub. L. 116–159, §1202(2), substituted “October 1, 2021” for “October 1, 2020”.

2015—Subsec. (b)(2)(A) to (C). Pub. L. 114–94, §31101(b)(1), substituted “FAST Act” for “Surface Transportation Extension Act of 2015, Part II”.

Pub. L. 114–87, §2001(b)(1), substituted “Surface Transportation Extension Act of 2015, Part II” for “Surface Transportation Extension Act of 2015”.

Pub. L. 114–73, §2001(b)(1), substituted “Surface Transportation Extension Act of 2015” for “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015”.

Pub. L. 114–41, §2001(b)(1), substituted “Surface Transportation and Veterans Health Care Choice Improvement Act of 2015” for “Highway and Transportation Funding Act of 2015”.

Pub. L. 114–21, §2001(b)(1), substituted “Highway and Transportation Funding Act of 2015” for “Highway and Transportation Funding Act of 2014”.

Subsec. (d)(2). Pub. L. 114–94, §31101(b)(2), substituted “October 1, 2020” for “December 5, 2015”.

Pub. L. 114–87, §2001(b)(2), substituted “December 5, 2015” for “November 21, 2015”.

Pub. L. 114–73, §2001(b)(2), substituted “November 21, 2015” for “October 30, 2015”.

Pub. L. 114–41, §2001(b)(2), substituted “October 30, 2015” for “August 1, 2015”.

Pub. L. 114–21, §2001(b)(2), substituted “August 1, 2015” for “June 1, 2015”.

2014—Subsec. (b)(2)(A) to (C). Pub. L. 113–159, §2001(b)(1), substituted “Highway and Transportation Funding Act of 2014” for “MAP–21”.

Subsec. (d)(2). Pub. L. 113–159, §2001(b)(2), substituted “June 1, 2015” for “October 1, 2014”.

2012—Subsec. (b)(2)(A) to (C). Pub. L. 112–141, §40101(b)(1), substituted “MAP–21” for “Surface Transportation Extension Act of 2012”.

Pub. L. 112–140, §§1(c), 401(b)(1), temporarily substituted “Temporary Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112–102, §401(b)(1), substituted “Surface Transportation Extension Act of 2012” for “Surface Transportation Extension Act of 2011, Part II”.

Subsec. (d)(2). Pub. L. 112–141, §40101(b)(2), substituted “October 1, 2014” for “July 1, 2012”.

Pub. L. 112–140, §§1(c), 401(b)(2), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112–102, §401(b)(2), substituted “July 1, 2012” for “April 1, 2012”.

2011—Subsec. (b)(2)(A) to (C). Pub. L. 112–30, §141(b)(1), substituted “Surface Transportation Extension Act of 2011, Part II” for “Surface Transportation Extension Act of 2011”.

Pub. L. 112–5, §401(b)(1), substituted “Surface Transportation Extension Act of 2011” for “Surface Transportation Extension Act of 2010, Part II”.

Subsec. (d)(2). Pub. L. 112-30, §141(b)(2), substituted “April 1, 2012” for “October 1, 2011”.

Pub. L. 112-5, §401(b)(1), substituted “October 1, 2011” for “March 5, 2011”.

2010—Subsec. (a). Pub. L. 111-147, §444(b)(5), substituted “section 9503(c)(3), section 9503(c)(4)” for “section 9503(c)(4), section 9503(c)(5)”.

Subsec. (b)(2). Pub. L. 111-147, §444(b)(6), substituted “section 9503(c)(4)” for “section 9503(c)(5)” in concluding provisions.

Subsec. (b)(2)(A) to (C). Pub. L. 111-322, §2401(b)(1), substituted “Surface Transportation Extension Act of 2010, Part II” for “Surface Transportation Extension Act of 2010”.

Pub. L. 111-147, §445(b)(1), substituted “(as in effect on the date of the enactment of the Surface Transportation Extension Act of 2010)” for “(as in effect on the date of the enactment of the last amendment to the first Continuing Appropriations Resolution for Fiscal Year 2010)”.

Subsec. (d)(2). Pub. L. 111-322, §2401(b)(2), substituted “March 5, 2011” for “January 1, 2011”.

Pub. L. 111-147, §445(b)(2), substituted “January 1, 2011” for “October 1, 2009”.

Subsec. (e). Pub. L. 111-147, §444(b)(7), which directed amendment of subsec. (e) “by striking ‘section 9503(c)(4)’ and inserting section ‘9503(c)(3)’”, was executed by striking “section 9503(c)(4)” and inserting “section 9503(c)(3)” to reflect the probable intent of Congress.

2009—Subsec. (b)(2)(A) to (C). Pub. L. 111-88 inserted “the last amendment to” after “on the date of the enactment of”.

Pub. L. 111-68 substituted “(as in effect on the date of the enactment of the first Continuing Appropriations Resolution for Fiscal Year 2010)” for “(as in effect on the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users)”.

2008—Subsec. (c). Pub. L. 110-181 repealed Pub. L. 109-304, §16(c)(2). See 2006 Amendment note below.

2006—Subsec. (c). Pub. L. 109-304, §16(c)(2), which directed substitution of “section 13107” for “section 13106” and could not be executed, was repealed by Pub. L. 110-181. See Construction of 2006 Amendment note below.

2005—Pub. L. 109-59, §1115(b)(2)(D), substituted “Sport Fish Restoration and Boating” for “Aquatic Resources” in section catchline.

Subsec. (a). Pub. L. 109-59, §1115(b)(1), reenacted heading without change and amended text of subsec. (a) generally. Prior to amendment, subsec. (a) established in the Treasury of the United States the Aquatic Resources Trust Fund consisting of the Sport Fish Restoration and Boat Safety accounts.

Subsec. (b). Pub. L. 109-59, §1115(b)(2)(A)(i), substituted “and Boating Trust Fund” for “Account” in heading.

Subsec. (b)(1). Pub. L. 109-59, §1115(b)(2)(A)(ii), (iii), substituted “Trust Fund” for “Account” in heading and “and Boating Trust Fund” for “Account” in introductory provisions.

Subsec. (b)(2). Pub. L. 109-59, §1115(c), substituted “subparagraph (C)” for “subparagraph (B)” in concluding provisions.

Pub. L. 109-59, §1115(b)(2)(A)(iii), substituted “Trust Fund” for “Account” in heading.

Pub. L. 109-59, §1115(b)(2)(A)(ii), substituted “and Boating Trust Fund” for “Account” in introductory provisions.

Pub. L. 109-42, §7(b)(1), (d)(2), (e), temporarily inserted at end “Subparagraphs (A), (B), and (C) shall each be applied by substituting ‘Surface Transportation Extension Act of 2005, Part VI’ for ‘Surface Transportation Extension Act of 2005, Part V’.” See Effective Date of 2005 Amendments note below.

Subsec. (b)(2)(A). Pub. L. 109-59, §1115(e)(1), substituted “the Dingell-Johnson Sport Fish Restoration Act” for “the Act entitled ‘An Act to provide that the United States shall aid the States in fish restoration

and management projects, and for other purposes’, approved August 9, 1950”.

Pub. L. 109-59, §1101(d)(2)(A), substituted “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users” for “Surface Transportation Extension Act of 2005, Part V”.

Pub. L. 109-40, §9(b)(1), substituted “Part V” for “Part IV”.

Pub. L. 109-37, §9(b)(1), substituted “Part IV” for “Part III”.

Pub. L. 109-35, §9(b)(1), substituted “Part III” for “Part II”.

Pub. L. 109-20, §9(b)(1), inserted “, Part II” after “Surface Transportation Extension Act of 2005”.

Pub. L. 109-14, §9(b)(1), substituted “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V”.

Subsec. (b)(2)(B), (C). Pub. L. 109-59, §1101(d)(2)(A), substituted “Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users” for “Surface Transportation Extension Act of 2005, Part V”.

Pub. L. 109-40, §9(b)(1), substituted “Part V” for “Part IV”.

Pub. L. 109-37, §9(b)(1), substituted “Part IV” for “Part III”.

Pub. L. 109-35, §9(b)(1), substituted “Part III” for “Part II”.

Pub. L. 109-20, §9(b)(1), inserted “, Part II” after “Surface Transportation Extension Act of 2005”.

Pub. L. 109-14, §9(b)(1), substituted “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V”.

Subsec. (c). Pub. L. 109-74 substituted “October 1, 2005” for “August 15, 2005” and “Sportfishing and Recreational Boating Safety Amendments Act of 2005” for “Surface Transportation Extension Act of 2005, Part VI”. See Effective Date of 2005 Amendments note below.

Pub. L. 109-59, §1115(c), reenacted heading without change and amended text of subsec. (c) generally. Prior to amendment, text read as follows: “Amounts in the Boat Safety Account shall be available, as provided by appropriation Acts, for making expenditures before October 1, 2005, to carry out the purposes of section 13106 of title 46, United States Code (as in effect on the date of the enactment of the Sportfishing and Recreational Boating Safety Amendments Act of 2005).” See above and Effective Date of 2005 Amendments note below.

Pub. L. 109-42, §7(b)(2), substituted “August 15, 2005” for “July 31, 2005” and “Part VI” for “Part V”.

Pub. L. 109-40, §9(b)(2), substituted “July 31, 2005” for “July 28, 2005” and “Part V” for “Part IV”.

Pub. L. 109-37, §9(b)(2), substituted “July 28, 2005” for “July 22, 2005” and “Part IV” for “Part III”.

Pub. L. 109-35, §9(b)(2), substituted “July 22, 2005” for “July 20, 2005” and “Part III” for “Part II”.

Pub. L. 109-20, §9(b)(2), substituted “July 20, 2005” for “July 1, 2005” and inserted “, Part II” after “Surface Transportation Extension Act of 2005”.

Pub. L. 109-14, §9(b)(2), substituted “July 1, 2005” for “June 1, 2005” and “Surface Transportation Extension Act of 2005” for “Surface Transportation Extension Act of 2004, Part V”.

Subsec. (d). Pub. L. 109-59, §1115(b)(2)(B)(i), struck out “Aquatic Resources” before “Trust Fund” in heading.

Subsec. (d)(1). Pub. L. 109-59, §1115(b)(2)(B)(ii), (iii), substituted “the Sport Fish Restoration and Boating Trust Fund” for “any Account in the Aquatic Resources Trust Fund” and “such Trust Fund” for “any such Account” in introductory provisions.

Subsec. (d)(2). Pub. L. 109-59, §1101(d)(2)(B), substituted “October 1, 2009” for “July 31, 2005”.

Pub. L. 109-42, §7(b)(3), (d)(3), (e), temporarily inserted at end “The preceding sentence shall be applied by substituting ‘August 15, 2005’ for the date therein.” See Effective Date of 2005 Amendments note below.

Pub. L. 109-40, §9(b)(3), substituted “July 31, 2005” for “July 28, 2005”.

Pub. L. 109-37, §9(b)(3), substituted “July 28, 2005” for “July 22, 2005”.

Pub. L. 109-35, §9(b)(3), substituted “July 22, 2005” for “July 20, 2005”.

Pub. L. 109-20, §9(b)(3), substituted “July 20, 2005” for “July 1, 2005”.

Pub. L. 109-14, §9(b)(3), substituted “July 1, 2005” for “June 1, 2005”.

Subsec. (e). Pub. L. 109-59, §11115(b)(2)(C), substituted “Sport Fish Restoration and Boating Trust Fund” for “Boat Safety Account and Sport Fish Restoration Account”.

2004—Subsec. (b)(2)(A) to (C). Pub. L. 108-310, §13(b)(1), substituted “Part V” for “Part IV”.

Pub. L. 108-280, §10(b)(1), substituted “Part IV” for “Part III”.

Pub. L. 108-263, §10(b)(1), substituted “Part III” for “Part II”.

Pub. L. 108-224, §10(b)(1), inserted “, Part II” after “Surface Transportation Extension Act of 2004”.

Pub. L. 108-202, §12(b)(1), substituted “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003”.

Subsec. (c). Pub. L. 108-310, §13(b)(2), substituted “June 1, 2005” for “October 1, 2004” and “Part V” for “Part IV”.

Pub. L. 108-280, §10(b)(2), substituted “October 1, 2004” for “August 1, 2004” and “Part IV” for “Part III”.

Pub. L. 108-263, §10(b)(2), substituted “August 1, 2004” for “July 1, 2004” and “Part III” for “Part II”.

Pub. L. 108-224, §10(b)(2), substituted “July 1, 2004” for “May 1, 2004” and inserted “, Part II” after “Surface Transportation Extension Act of 2004”.

Pub. L. 108-202, §12(b)(2), substituted “May 1, 2004” for “March 1, 2004” and “Surface Transportation Extension Act of 2004” for “Surface Transportation Extension Act of 2003”.

Subsec. (d)(2). Pub. L. 108-310, §13(b)(3), substituted “June 1, 2005” for “October 1, 2004”.

Pub. L. 108-280, §10(b)(3), substituted “October 1, 2004” for “August 1, 2004”.

Pub. L. 108-263, §10(b)(3), substituted “August 1, 2004” for “July 1, 2004”.

Pub. L. 108-224, §10(b)(3), substituted “July 1, 2004” for “May 1, 2004”.

Pub. L. 108-202, §12(b)(3), substituted “May 1, 2004” for “March 1, 2004”.

2003—Subsec. (b)(2)(A). Pub. L. 108-88, §12(b)(1)(A), substituted “Surface Transportation Extension Act of 2003” for “Wildlife and Sport Fish Restoration Programs Improvement Act of 2000”.

Subsec. (b)(2)(B), (C). Pub. L. 108-88, §12(b)(1)(B), substituted “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act”.

Subsec. (c). Pub. L. 108-88, §12(b)(2), substituted “March 1, 2004” for “October 1, 2003” and “Surface Transportation Extension Act of 2003” for “TEA 21 Restoration Act”.

Subsec. (d)(2). Pub. L. 108-88, §12(b)(3), substituted “March 1, 2004” for “October 1, 2003”.

2000—Subsec. (b)(2)(A). Pub. L. 106-408 substituted “(as in effect on the date of the enactment of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000)” for “(as in effect on the date of the enactment of the TEA 21 Restoration Act)”.

1998—Subsec. (b)(2)(A). Pub. L. 105-178, §9005(f)(1), as added by Pub. L. 105-206, §9015(b), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of the enactment of the Transportation Equity Act for the 21st Century”.

Pub. L. 105-178, §9005(b)(1), substituted “the date of the enactment of the Transportation Equity Act for the 21st Century,” for “October 1, 1988, and”.

Subsec. (b)(2)(B). Pub. L. 105-178, §9005(f)(2), as added by Pub. L. 105-206, §9015(b), substituted “the TEA 21 Restoration Act” for “such Act”.

Pub. L. 105-178, §9005(b)(3), added subpar. (B). Former subpar. (B) redesignated (C).

Pub. L. 105-178, §9005(b)(2), substituted “the date of the enactment of the Transportation Equity Act for the 21st Century” for “November 29, 1990”.

Subsec. (b)(2)(C). Pub. L. 105-178, §9005(f)(3), as added by Pub. L. 105-206, §9015(b), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of the enactment of the Transportation Equity Act for the 21st Century”.

Pub. L. 105-178, §9005(b)(3), redesignated subpar. (B) as (C).

Subsec. (c). Pub. L. 105-178, §9005(f)(4), as added by Pub. L. 105-206, §9015(b), substituted “the date of the enactment of the TEA 21 Restoration Act” for “the date of enactment of the Transportation Equity Act for the 21st Century”.

Pub. L. 105-178, §9005(c), substituted “2003” for “1998” and “the date of enactment of the Transportation Equity Act for the 21st Century” for “October 1, 1988”.

Subsecs. (d), (e). Pub. L. 105-178, §9005(d), added subsec. (d) and redesignated former subsec. (d) as (e).

1997—Subsec. (c). Pub. L. 105-130 substituted “October 1, 1998” for “April 1, 1998”.

1991—Subsec. (b)(2)(B). Pub. L. 102-240, §8002(i), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “to carry out the purposes of any law which is substantially identical to S. 3252 of the 101st Congress, as introduced.”

Subsec. (c). Pub. L. 102-240, §8002(d)(2)(C), substituted “1998” for “1994”.

1990—Subsec. (a)(2). Pub. L. 101-508, §11211(i)(2), inserted reference to section 9503(c)(5) in last sentence.

Subsec. (b)(2). Pub. L. 101-508, §11211(i)(3), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “Amounts in the Sport Fish Restoration Account shall be available, as provided by appropriation Acts, to carry out the purposes of the Act entitled ‘An Act to provide that the United States shall aid the States in fish restoration and management projects, and for other purposes’, approved August 9, 1950 (as in effect on October 1, 1988).”

1988—Subsec. (b)(1)(B). Pub. L. 100-418 substituted “heading 9507 of the Harmonized Tariff Schedule of the United States” for “subpart B of part 5 of schedule 7 of the Tariff Schedules of the United States” and “chapter 89 of the Harmonized Tariff Schedule of the United States” for “subpart D of part 6 of schedule 6 of such Schedules”.

Subsec. (b)(2). Pub. L. 100-448, §6(c)(3), substituted “(as in effect on October 1, 1988)” for “(as in effect on June 1, 1984)”.

Subsec. (c). Pub. L. 100-448, §6(a)(2), substituted provisions authorizing expenditures before Apr. 1, 1994, to carry out the purposes of section 13106 of title 46 as in effect on Oct. 1, 1988, for provisions which had authorized expenditures before Apr. 1, 1989, to carry out the purposes of that section as in effect on June 1, 1984.

Statutory Notes and Related Subsidiaries

TERMINATION DATE OF 2021 AMENDMENT

Amendments by Pub. L. 117-44 and Pub. L. 117-52 ceased to be effective on the date of enactment of H.R. 3684 (117th Congress) (enacted as Pub. L. 117-58, approved Nov. 15, 2021), with provisions for reversion of text and execution of amendments by H.R. 3684, see section 4(d) of Pub. L. 117-52, set out as a note under section 9503 of this title.

EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Amendment by Pub. L. 112-141 effective July 1, 2012, see section 40101(d) of Pub. L. 112-141, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-140 to cease to be effective on July 6, 2012, with text as amended by Pub. L. 112-140 to revert back to read as it did on the day before June 29, 2012, and amendments by Pub. L. 112-141 to be executed as if Pub. L. 112-140 had not been enacted, see section 1(c) of Pub. L. 112-140, set out as a note under section 101 of Title 23, Highways.

Amendment by Pub. L. 112-140 effective July 1, 2012, see section 401(d) of Pub. L. 112-140, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-102 effective Apr. 1, 2012, see section 401(d) of Pub. L. 112-102, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-30 effective Oct. 1, 2011, see section 141(d) of Pub. L. 112-30, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-5 effective Mar. 4, 2011, see section 401(c) of Pub. L. 112-5, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-322 effective Dec. 31, 2010, see section 2401(c) of Pub. L. 111-322, set out as a note under section 9503 of this title.

Amendment by section 444(b)(5)–(7) of Pub. L. 111-147 applicable to transfers relating to amounts paid and credits allowed after Mar. 18, 2010, see section 444(c) of Pub. L. 111-147, set out as a note under section 9502 of this title.

Amendment by section 445(b) of Pub. L. 111-147 effective Sept. 30, 2009, see section 445(c) of Pub. L. 111-147, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-74, title III, §301(b), Sept. 29, 2005, 119 Stat. 2032, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Sept. 29, 2005].”

Amendment by section 1115(b)(1)–(2)(D), (c) of Pub. L. 109-59 effective Oct. 1, 2005, see section 1115(d) of Pub. L. 109-59, set out as a note under section 551 of Title 6, Domestic Security.

Pub. L. 109-59, title XI, §1115(f)(2), Aug. 10, 2005, 119 Stat. 1969, provided that: “The amendment made by subsection (c) [amending this section] shall take effect as if included in the provision of the Transportation Equity Act for the 21st Century [Pub. L. 105-178] to which it relates.”

Amendment by section 7(b) of Pub. L. 109-42 effective July 30, 2005, and amendment by section 7(d)(2), (3) of Pub. L. 109-42 effective Aug. 10, 2005, see section 7(e) of Pub. L. 109-42, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 1998 AMENDMENT

Title IX of Pub. L. 105-206 effective simultaneously with enactment of Pub. L. 105-178 and to be treated as included in Pub. L. 105-178 at time of enactment, and provisions of Pub. L. 105-178, as in effect on day before July 22, 1998, that are amended by title IX of Pub. L. 105-206 to be treated as not enacted, see section 9016 of Pub. L. 105-206, set out as a note under section 101 of Title 23, Highways.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-130 effective Oct. 1, 1997, see section 9(d) of Pub. L. 105-130, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective Dec. 1, 1990, see section 11211(i)(4) of Pub. L. 101-508, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 1988 AMENDMENTS

Amendment by Pub. L. 100-448 effective Oct. 1, 1988, see section 6(e) of Pub. L. 100-448, set out as a note under section 777 of Title 16, Conservation.

Amendment by Pub. L. 100-418 effective Jan. 1, 1989, and applicable with respect to articles entered on or after such date, see section 1217(b)(1) of Pub. L. 100-418, set out as an Effective Date note under section 3001 of Title 19, Customs Duties.

EFFECTIVE DATE

Pub. L. 98-369, div. A, title X, §1016(e), July 18, 1984, 98 Stat. 1021, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9503 of this title, and repealing section 13107 of Title 46, Shipping] shall take effect on October 1, 1984.

“(2) BOAT SAFETY ACCOUNT TREATED AS CONTINUATION OF NATIONAL RECREATIONAL BOATING SAFETY AND FACILITIES IMPROVEMENT FUND.—The Boat Safety Account in the Aquatic Resources Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the National Recreational Boating Safety and Facilities Improvement Fund established by [former] section 13107 of title 46, United States Code. Any reference in any law to the National Recreational Boating Safety and Facilities Improvement Fund established by such section shall be deemed to include (wherever appropriate) a reference to such Boat Safety Account.”

CONSTRUCTION OF 2006 AMENDMENT

Pub. L. 110-181, div. C, title XXXV, §3529(c)(2), Jan. 28, 2008, 122 Stat. 603, provided that: “The provisions repealed by paragraph (1) [sections 9(a), 15(21), (33)(A)–(D)(i), and 16(c)(2) of Pub. L. 109-304, amending this section and sections 6101, 70117, 70118, 70120, and 70121 of Title 46, Shipping] shall be treated as if never enacted.”

§ 9505. Harbor Maintenance 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 “Harbor Maintenance Trust Fund”, consisting of such amounts as may be—

(1) appropriated to the Harbor Maintenance Trust Fund as provided in this section,

(2) transferred to the Harbor Maintenance Trust Fund by the Great Lakes St. Lawrence Seaway Development Corporation pursuant to section 13(a) of the Act of May 13, 1954, or

(3) credited to the Harbor Maintenance Trust Fund as provided in section 9602(b).

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

There are hereby appropriated to the Harbor Maintenance Trust Fund amounts equivalent to the taxes received in the Treasury under section 4461 (relating to harbor maintenance tax).

(c) Expenditures from Harbor Maintenance Trust Fund

Amounts in the Harbor Maintenance Trust Fund shall be available, as provided by appropriation Acts, for making expenditures—

(1) to carry out section 210 of the Water Resources Development Act of 1986,

(2) for payments of rebates of tolls or charges pursuant to section 13(b) of the Act of May 13, 1954 (as in effect on April 1, 1987), and

(3) for the payment of all expenses of administration incurred by the Department of the Treasury, the Army Corps of Engineers, and the Department of Commerce related to the administration of subchapter A of chapter 36 (relating to harbor maintenance tax), but not in excess of \$5,000,000 for any fiscal year.

(Added Pub. L. 99-662, title XIV, §1403(a), Nov. 17, 1986, 100 Stat. 4269; amended Pub. L. 103-182, title VI, §683(a), Dec. 8, 1993, 107 Stat. 2218; Pub. L. 104-303, title VI, §601, Oct. 12, 1996, 110 Stat. 3792; Pub. L. 113-121, title II, §2102(c), June 10, 2014, 128 Stat. 1278; Pub. L. 116-260, div. AA, title V, §512(c)(3), Dec. 27, 2020, 134 Stat. 2756.)

Editorial Notes**REFERENCES IN TEXT**

Section 13 of the Act of May 13, 1954, referred to in subsecs. (a)(2) and (c)(2), is classified to section 988a of Title 33, Navigation and Navigable Waters.

Section 210 of the Water Resources Development Act of 1986, referred to in subsec. (c)(1), is classified to section 2238 of Title 33, Navigation and Navigable Waters.

AMENDMENTS

2020—Subsec. (a)(2). Pub. L. 116-260 substituted “Great Lakes St. Lawrence Seaway Development Corporation” for “Saint Lawrence Seaway Development Corporation”.

2014—Subsec. (c)(1). Pub. L. 113-121 struck out “(as in effect on the date of the enactment of the Water Resources Development Act of 1996)” after “1986”.

1996—Subsec. (c)(1). Pub. L. 104-303 amended par. (1) generally. Prior to amendment, par. (1) read as follows: “to carry out section 210(a) of the Water Resources Development Act of 1986 (as in effect on the date of enactment of this section).”.

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, provided that:

“(a) REPORT.—Not later than March 1, 1993, and annually thereafter concurrent with the submission of the President's annual budget request to Congress, the President shall transmit to the Committee on Transportation and Infrastructure of the House of Representatives and the Committee on Environment and Public Works of the Senate a report on expenditures from and deposits into the Harbor Maintenance Trust Fund.

“(b) CONTENTS.—

“(1) IN GENERAL.—Each report to be transmitted under subsection (a) shall contain the following:

“(A) A description of expenditures made from the trust fund in the previous fiscal year on a project-by-project basis.

“(B) A description of deposits made into the trust fund in the previous fiscal year and the sources of such deposits.

“(C) A 5-year projection of expenditures from and deposits into the trust fund.

“(D) A description of the expected expenditures from the trust fund to meet the needs of navigation for the fiscal year of the budget request.

“(2) PREVIOUS YEARS INFORMATION.—In addition to information required under paragraph (1), the initial report to be transmitted under subsection (a) shall contain the information described in subparagraphs (A) and (B) of paragraph (1) for fiscal years 1987 through 1992.”

§ 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 “Hazardous Substance Superfund” (hereinafter in this section referred to as the “Superfund”), consisting of such amounts as may be—

- (1) appropriated to the Superfund as provided in this section,
- (2) appropriated to the Superfund pursuant to section 517(b) of the Superfund Revenue Act of 1986, or
- (3) credited to the Superfund as provided in section 9602(b).

(b) Transfers to Superfund

There are hereby appropriated to the Superfund amounts equivalent to—

- (1) the taxes received in the Treasury under section 4611, 4661, or 4671 (relating to environmental taxes),
- (2) amounts recovered on behalf of the Superfund under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (hereinafter in this section referred to as “CERCLA”),
- (3) all moneys recovered or collected under section 311(b)(6)(B) of the Clean Water Act,¹
- (4) penalties assessed under title I of CERCLA, and
- (5) punitive damages under section 107(c)(3) of CERCLA.

In the case of the tax imposed by section 4611, paragraph (1) shall apply only to so much of

such tax as is attributable to the Hazardous Substance Superfund financing rate under section 4611(c).

(c) Expenditures from Superfund

(1) In general

Amounts in the Superfund shall be available, as provided in appropriation Acts, only for purposes of making expenditures—

(A) to carry out the purposes of—

(i) paragraphs (1), (2), (5), and (6) of section 111(a) of CERCLA as in effect on the date of the enactment of the Superfund Amendments and Reauthorization Act of 1986,

(ii) section 111(c) of CERCLA (as so in effect), other than paragraphs (1) and (2) thereof, and

(iii) section 111(m) of CERCLA (as so in effect), or

(B) hereafter authorized by a law which does not authorize the expenditure out of the Superfund for a general purpose not covered by subparagraph (A) (as so in effect).

(2) Exception for certain transfers, etc., of hazardous substances

No amount in the Superfund or derived from the Superfund shall be available or used for the transfer or disposal of hazardous waste carried out pursuant to a cooperative agreement between the Administrator of the Environmental Protection Agency and a State if the following conditions apply—

(A) the transfer or disposal, if made on December 13, 1985, would not comply with a State or local requirement,

(B) the transfer is to a facility for which a final permit under section 3005(a) of the Solid Waste Disposal Act was issued after January 1, 1983, and before November 1, 1984, and

(C) the transfer is from a facility identified as the McColl Site in Fullerton, California.

(d) Authority to borrow

(1) In general

There are authorized to be appropriated to the Superfund, as repayable advances, such sums as may be necessary to carry out the purposes of the Superfund.

(2) Limitation on aggregate advances

The maximum aggregate amount of repayable advances to the Superfund which is outstanding at any one time shall not exceed an amount equal to the amount which the Secretary estimates will be equal to the sum of the amounts appropriated to the Superfund under subsection (b)(1) during the following 24 months.

(3) Repayment of advances

(A) In general

Advances made to the Superfund shall be repaid, and interest on such advances shall be paid, to the general fund of the Treasury when the Secretary determines that moneys are available for such purposes in the Superfund.

(B) Final repayment

No advance shall be made to the Superfund after December 31, 2032, and all advances to

¹ See References in Text note below.

such Fund shall be repaid on or before such date.

(C) Rate of interest

Interest on advances made to the Superfund shall be at a rate determined by the Secretary of the Treasury (as of the close of the calendar month preceding the month in which the advance is made) to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding and shall be compounded annually.

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

(1) General rule

Any claim filed against the Superfund may be paid only out of the Superfund.

(2) Coordination with other provisions

Nothing in CERCLA or the Superfund Amendments and Reauthorization Act of 1986 (or in any amendment made by either of such Acts) 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 Superfund.

(3) Order in which unpaid claims are to be paid

If at any time the Superfund has insufficient funds to pay all of the claims payable out of the Superfund at such time, such claims shall, to the extent permitted under paragraph (1), be paid in full in the order in which they were finally determined.

(Added Pub. L. 99-499, title V, §517(a), Oct. 17, 1986, 100 Stat. 1772; amended Pub. L. 99-509, title VIII, §8032(c)(4), Oct. 21, 1986, 100 Stat. 1959; Pub. L. 101-508, title XI, §11231(c), Nov. 5, 1990, 104 Stat. 1388-445; Pub. L. 113-295, div. A, title II, §221(a)(12)(L), Dec. 19, 2014, 128 Stat. 4039; Pub. L. 117-169, title I, §13601(b), Aug. 16, 2022, 136 Stat. 1982.)

Editorial Notes

REFERENCES IN TEXT

Section 517(b) of the Superfund Revenue Act of 1986, referred to in subsec. (a)(2), is section 517(b) of Pub. L. 99-499, which is set out as a note under this section.

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980 and CERCLA, referred to in subsecs. (b)(2), (4), (5), (c)(1)(A), and (e)(2), is Pub. L. 96-510, Dec. 11, 1980, 94 Stat. 2767, which is classified principally to chapter 103 (§9601 et seq.) of Title 42, The Public Health and Welfare. Title I of CERCLA is classified to subchapter I (§9601 et seq.) of chapter 103 of Title 42. Sections 107(c)(3) and 111(a)(1), (2), (5), and (6), (c), and (m) of CERCLA are classified to sections 9607(c)(3) and 9611(a)(1), (2), (5), and (6), (c), and (m) of Title 42, respectively. For complete classification of this Act to the Code, see Short Title note set out under section 9601 of Title 42 and Tables.

Section 311(b)(6)(B) of the Clean Water Act, referred to in subsec. (b)(3), which was classified to section 1321(b)(6)(B) of Title 33, Navigation and Navigable Waters, and which related to civil actions by the Administrator to impose penalties for prohibited discharges was struck out by Pub. L. 101-380, title IV, §4301(b), Aug. 18, 1990, 104 Stat. 533, which added a new section

311(b)(6)(B) relating to classes of civil penalties imposed by the Secretary of the department in which the Coast Guard is operating or the Administrator for prohibited discharges or violations of regulations.

The date of the enactment of the Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (c)(1)(A)(i), is the date of enactment of Pub. L. 99-499, which was approved Oct. 17, 1986.

Section 3005(a) of the Solid Waste Disposal Act, referred to in subsec. (c)(2)(B), is classified to section 6925(a) of Title 42, The Public Health and Welfare.

The Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (e)(2), is Pub. L. 99-499, Oct. 17, 1986, 100 Stat. 1613. For complete classification of this Act to the Code, see Short Title of 1986 Amendment note set out under section 9601 of Title 42 and Tables.

AMENDMENTS

2022—Subsec. (d)(3)(B). Pub. L. 117-169 substituted “December 31, 2032” for “December 31, 1995”.

2014—Subsec. (b)(1). Pub. L. 113-295 struck out “59A,” before “4611.”

1990—Subsec. (d)(3)(B). Pub. L. 101-508 substituted “December 31, 1995” for “December 31, 1991”.

1986—Subsec. (b). Pub. L. 99-509 inserted at end “In the case of the tax imposed by section 4611, paragraph (1) shall apply only to so much of such tax as is attributable to the Hazardous Substance Superfund financing rate under section 4611(c).”

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2022 AMENDMENT

Amendment by Pub. L. 117-169 effective Jan. 1, 2023, see section 13601(c) of Pub. L. 117-169, set out as a note under section 4611 of this title.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-509 effective on commencement date as defined in former section 4611(f)(2), see section 8032(d) of Pub. L. 99-509, set out as a note under section 4611 of this title.

EFFECTIVE DATE

Pub. L. 99-499, title V, §517(e), Oct. 17, 1986, 100 Stat. 1774, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9601 of Title 42, The Public Health and Welfare, and repealing sections 9631 to 9633 of Title 42] shall take effect on January 1, 1987.

“(2) SUPERFUND TREATED AS CONTINUATION OF OLD TRUST FUND.—The Hazardous Substance Superfund established by the amendments made by this section shall be treated for all purposes of law as a continuation of the Hazardous Substance Response Trust Fund established by section 221 of the Hazardous Substance Response Revenue Act of 1980 [former 42 U.S.C. 9631]. Any reference in any law to the Hazardous Substance Response Trust Fund established by such section 221 shall be deemed to include (wherever appropriate) a reference to the Hazardous Substance Superfund established by the amendments made by this section.”

AVAILABILITY OF FUNDS

Pub. L. 117-328, div. G, title IV, §443(b), (c), Dec. 29, 2022, 136 Stat. 4833, provided that:

“(b) For this fiscal year [Fiscal Year 2023] and each fiscal year thereafter, such sums as are available in the Hazardous Substance Superfund established under section 9507 of the Internal Revenue Code of 1986 at the end of the preceding fiscal year from taxes received in the

Treasury under subsection (b)(1) of such section shall be available, without further appropriation, to remain available until expended, to be used to carry out the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601 et seq.): *Provided*, That the amount provided by this subsection is designated by the Congress as being for an emergency requirement pursuant to section 4001(a)(1) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022, and section 1(e) of H. Res. 1151 (117th Congress), as engrossed in the House of Representatives on June 8, 2022.

“(c) Expenditures made pursuant to section 613 of title VI of division J of Public Law 117-58 [see below] shall be charged to the appropriation in subsection (b).”

Pub. L. 117-58, div. J, title VI, §613, Nov. 15, 2021, 135 Stat. 1406, which provided that in fiscal year 2022 and thereafter, sums available in the Hazardous Substance Superfund under section 9507 at the end of the preceding fiscal year from taxes received in the Treasury under subsection (b)(1) of such section would be available without further appropriation to carry out the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, was repealed by Pub. L. 117-328, div. G, title IV, §443(a), Dec. 29, 2022, 136 Stat. 4833.

AUTHORIZATION OF APPROPRIATIONS

Pub. L. 99-499, title V, §517(b), Oct. 17, 1986, 100 Stat. 1773, as amended by Pub. L. 101-508, title XI, §11231(d), Nov. 5, 1990, 104 Stat. 1388-445, provided that: “There is authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, to the Hazardous Substance Superfund for fiscal year—

- “(1) 1987, \$250,000,000,
- “(2) 1988, \$250,000,000,
- “(3) 1989, \$250,000,000,
- “(4) 1990, \$250,000,000,
- “(5) 1991, \$250,000,000, and [sic]
- “(6) 1992, \$250,000,000,
- “(7) 1993, \$250,000,000,
- “(8) 1994, \$250,000,000, and
- “(9) 1995, \$250,000,000,

plus for each fiscal year an amount equal to so much of the aggregate amount authorized to be appropriated under this subsection (and paragraph (2) of section 221(b) of the Hazardous Substance Response Act of 1980 [probably means section 221(b)(2) of the Hazardous Substance Response Revenue Act of 1980, which was classified to 42 U.S.C. 9631(b)(2) before its repeal by section 517(c)(1) of Pub. L. 99-499], as in effect before its repeal) as has not been appropriated before the beginning of the fiscal year involved.”

[Pub. L. 101-508, title XI, §11231(d), Nov. 5, 1990, 104 Stat. 1388-445, directed that section 517(b) of Pub. L. 99-499, set out above, be “amended by striking ‘and’ at the end of paragraph (4), by striking the period at the end of paragraph (5) and inserting ‘, and’, and by adding at the end thereof” new pars. (6) to (9), with par. (9) ending in a period. Pub. L. 104-188, title I, §1704(t)(44), Aug. 20, 1996, 110 Stat. 1889, provided that section 11231(d) of Pub. L. 101-508 “shall be applied as if ‘comma’ appeared instead of ‘period’ [in the directory language amending section 517(b)(5) of Pub. L. 99-499] and as if the paragraph (9) proposed to be added ended with a comma”.]

§ 9508. Leaking Underground Storage Tank 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 “Leaking Underground Storage Tank 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

There are hereby appropriated to the Leaking Underground Storage Tank Trust Fund amounts equivalent to—

(1) taxes received in the Treasury under section 4041(d) (relating to additional taxes on motor fuels),

(2) taxes received in the Treasury under section 4081 (relating to tax on gasoline, diesel fuel, and kerosene) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section,

(3) taxes received in the Treasury under section 4042 (relating to tax on fuel used in commercial transportation on inland waterways) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section, and

(4) amounts received in the Treasury and collected under section 9003(h)(6) of the Solid Waste Disposal Act.

For purposes of this subsection, there shall not be taken into account the taxes imposed by sections 4041 and 4081 on diesel fuel sold for use or used as fuel in a diesel-powered boat.

(c) Expenditures

(1) In general

Except as provided in paragraphs (2), (3), and (4), amounts in the Leaking Underground Storage Tank Trust Fund shall be available, as provided in appropriation Acts, only for purposes of making expenditures to carry out sections 9003(h), 9003(i), 9003(j), 9004(f), 9005(c), 9010, 9011, 9012, and 9013 of the Solid Waste Disposal Act as in effect on the date of the enactment of Public Law 109-168.

(2) Transfer to Highway Trust Fund

Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated \$2,400,000,000 to be transferred under section 9503(f)(3) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.

(3) Additional transfer to Highway Trust Fund

Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated \$1,000,000,000 to be transferred under section 9503(f)(6) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.

(4) Additional transfer to Highway Trust Fund

Out of amounts in the Leaking Underground Storage Tank Trust Fund there is hereby appropriated—

- (A) on the date of the enactment of the FAST Act, \$100,000,000,
- (B) on October 1, 2016, \$100,000,000, and
- (C) on October 1, 2017, \$100,000,000,

to be transferred under section 9503(f)(9) to the Highway Account (as defined in section 9503(e)(5)(B)) in the Highway Trust Fund.

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

(1) General rule

Any claim filed against the Leaking Underground Storage Tank Trust Fund may be paid only out of such Trust Fund.

(2) Coordination with other provisions

Nothing in the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the Superfund Amendments and Reauthorization Act of 1986 (or in any amendment made by either of such Acts) 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 Leaking Underground Storage Tank Trust Fund.

(3) Order in which unpaid claims are to be paid

If at any time the Leaking Underground Storage Tank 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 were finally determined.

(e) Limitation on transfers to Leaking Underground Storage Tank Trust Fund**(1) In general**

Except as provided in paragraph (2), no amount may be appropriated to the Leaking Underground Storage Tank Trust Fund on and after the date of any expenditure from the Leaking Underground Storage Tank 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.

(2) Exception for prior obligations

Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before October 1, 2026, in accordance with the provisions of this section.

(Added Pub. L. 99-499, title V, §522(a), Oct. 17, 1986, 100 Stat. 1780; amended Pub. L. 100-203, title X, §10502(d)(16), (17), Dec. 22, 1987, 101 Stat. 1330-445; Pub. L. 101-239, title VII, §7822(b)(7), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 103-66, title XIII, §§13163(c), 13242(d)(42), Aug. 10, 1993, 107 Stat. 454, 528; Pub. L. 105-34, title X, §1032(e)(13), Aug. 5, 1997, 111 Stat. 935; Pub. L. 108-357, title VIII, §853(d)(2)(P), (Q), Oct. 22, 2004, 118 Stat. 1614; Pub. L. 109-58, title XIII, §1362(c), Aug. 8, 2005, 119 Stat. 1059; Pub. L. 109-59, title XI, §11147(a), Aug. 10, 2005, 119 Stat. 1967; Pub. L. 109-432, div. A, title II, §210(a), Dec. 20, 2006, 120 Stat. 2947; Pub. L. 109-433, §1(a), Dec. 20, 2006, 120 Stat. 3196; Pub. L. 112-30, title I, §141(c), Sept. 16, 2011, 125 Stat. 355; Pub. L. 112-102, title IV, §401(c), Mar. 30, 2012, 126 Stat. 281; Pub. L. 112-140, title IV, §401(c), June 29, 2012, 126 Stat. 402; Pub. L. 112-141, div. D, title I, §40101(c), title II, §40201(a), July 6, 2012, 126 Stat. 844, 846; Pub. L. 113-159, title II, §§2001(c), 2002(b), Aug. 8, 2014, 128 Stat. 1848; Pub. L. 114-21, title II, §2001(c), May 29, 2015, 129 Stat. 226; Pub. L. 114-41, title II,

§2001(c), July 31, 2015, 129 Stat. 454; Pub. L. 114-73, title II, §2001(c), Oct. 29, 2015, 129 Stat. 583; Pub. L. 114-87, title II, §2001(c), Nov. 20, 2015, 129 Stat. 685; Pub. L. 114-94, div. C, title XXXI, §§31101(c), 31203, Dec. 4, 2015, 129 Stat. 1727, 1729; Pub. L. 115-141, div. U, title IV, §401(a)(342), Mar. 23, 2018, 132 Stat. 1200; Pub. L. 116-159, div. B, title II, §1203, Oct. 1, 2020, 134 Stat. 727; Pub. L. 117-44, title II, §201(c), Oct. 2, 2021, 135 Stat. 386; Pub. L. 117-52, §4(c), Oct. 31, 2021, 135 Stat. 410; Pub. L. 117-58, div. H, title I, §80101(c), Nov. 15, 2021, 135 Stat. 1327.)

Editorial Notes**REFERENCES IN TEXT**

Sections 9003 to 9005 and 9010 to 9013 of the Solid Waste Disposal Act, referred to in subsecs. (b)(4) and (c)(1), are classified to sections 6991b to 6991d and 6991i to 6991l, respectively, of Title 42, The Public Health and Welfare.

The date of the enactment of Public Law 109-168, referred to in subsec. (c)(1), is Jan. 10, 2006.

The date of the enactment of the FAST Act, referred to in subsec. (c)(4)(A), is the date of enactment of Pub. L. 114-94, which was approved Dec. 4, 2015.

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, referred to in subsec. (d)(2), is Pub. L. 96-510, Dec. 11, 1980, 94 Stat. 2767, which is classified principally to chapter 103 (§9601 et seq.) 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 9601 of Title 42 and Tables.

The Superfund Amendments and Reauthorization Act of 1986, referred to in subsec. (d)(2), is Pub. L. 99-499, Oct. 17, 1986, 100 Stat. 1613. For complete classification of this Act to the Code, see Short Title of 1986 Amendment note set out under section 9601 of Title 42 and Tables.

AMENDMENTS

2021—Subsec. (e)(2). Pub. L. 117-58 substituted “October 1, 2026” for “October 1, 2021”.

Pub. L. 117-52, §4(c), (d), temporarily substituted “December 4, 2021” for “November 1, 2021”. See Termination Date of 2021 Amendment note below.

Pub. L. 117-44, §201(c), (d), temporarily substituted “November 1, 2021” for “October 1, 2021”. See Termination Date of 2021 Amendment note below.

2020—Subsec. (e)(2). Pub. L. 116-159 substituted “October 1, 2021” for “October 1, 2020”.

2018—Subsec. (c)(1). Pub. L. 115-141 substituted “of Public Law” for “of the Public Law”.

2015—Subsec. (c)(1). Pub. L. 114-94, §31203(b), substituted “paragraphs (2), (3), and (4)” for “paragraphs (2) and (3)”.

Subsec. (c)(4). Pub. L. 114-94, §31203(a), added par. (4). Subsec. (e)(2). Pub. L. 114-94, §31101(c), substituted “October 1, 2020” for “December 5, 2015”.

Pub. L. 114-87 substituted “December 5, 2015” for “November 21, 2015”.

Pub. L. 114-73 substituted “November 21, 2015” for “October 30, 2015”.

Pub. L. 114-41 substituted “October 30, 2015” for “August 1, 2015”.

Pub. L. 114-21 substituted “August 1, 2015” for “June 1, 2015”.

2014—Subsec. (c)(1). Pub. L. 113-159, §2002(b)(2), substituted “paragraphs (2) and (3)” for “paragraph (2)”.

Subsec. (c)(3). Pub. L. 113-159, §2002(b)(1), added par. (3).

Subsec. (e)(2). Pub. L. 113-159, §2001(c), substituted “June 1, 2015” for “October 1, 2014”.

2012—Subsec. (c). Pub. L. 112-141, §40201(a), inserted par. (1) designation and heading, substituted “Except as provided in paragraph (2), amounts” for “Amounts”, and added par. (2).

Subsec. (e)(2). Pub. L. 112-141, §40101(c), substituted “October 1, 2014” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 401(c), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102 substituted “July 1, 2012” for “April 1, 2012”.

2011—Subsec. (e)(2). Pub. L. 112-30 substituted “April 1, 2012” for “October 1, 2011”.

2006—Subsec. (c). Pub. L. 109-433, which directed an amendment of subsec. (c) identical to that by Pub. L. 109-432, to be treated as not having been enacted. See Amendment note and Construction of Amendment by Pub. L. 109-433 note below.

Pub. L. 109-432 substituted “sections 9003(h), 9003(i), 9003(j), 9004(f), 9005(c), 9010, 9011, 9012, and 9013” for “section 9003(h)” and “Public Law 109-168” for “Superfund Amendments and Reauthorization Act of 1986”.

2005—Subsec. (c). Pub. L. 109-58 reenacted heading without change and amended text of subsec. (c) generally. Prior to amendment, subsec. (c) related to availability of amounts in the Leaking Underground Storage Tank Trust Fund and transfers from the Trust Fund for certain repayments and credits.

Subsec. (e). Pub. L. 109-59, §11147(a), added subsec. (e). 2004—Subsec. (b)(3) to (5). Pub. L. 108-357, §853(d)(2)(P), redesignated pars. (4) and (5) as (3) and (4), respectively, and struck out former par. (3) which read as follows: “taxes received in the Treasury under section 4091 (relating to tax on aviation fuel) to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under such section.”.

Subsec. (c)(2)(A). Pub. L. 108-357, §853(d)(2)(Q), substituted “section 4081” for “sections 4081 and 4091” in concluding provisions.

1997—Subsec. (b)(2). Pub. L. 105-34 substituted “, diesel fuel, and kerosene” for “and diesel fuel”.

1993—Subsec. (b). Pub. L. 103-66, §13242(d)(42)(C), which directed the substitution of “4081” for “4091” in last sentence, could not be executed because last sentence did not contain a reference to “4091”.

Pub. L. 103-66, §13163(c), inserted at end “For purposes of this subsection, there shall not be taken into account the taxes imposed by sections 4041 and 4081 on diesel fuel sold for use or used as fuel in a diesel-powered boat.”

Subsec. (b)(2). Pub. L. 103-66, §13242(d)(42)(A), inserted “and diesel fuel” after “gasoline”.

Subsec. (b)(3). Pub. L. 103-66, §13242(d)(42)(B), struck out “diesel fuel and” before “aviation fuel”.

1989—Subsecs. (b)(3), (c)(2)(A). Pub. L. 101-239 substituted “Storage Tank Trust Fund financing” for “Storage Trust Fund financing”.

1987—Subsec. (b)(3) to (5). Pub. L. 100-203, §10502(d)(16), added par. (3) and redesignated former pars. (3) and (4) as (4) and (5), respectively.

Subsec. (c)(2)(A). Pub. L. 100-203, §10502(d)(17), added cl. (ii) and closing provisions, and struck out former cl. (ii) which read as follows: “credits allowed under section 34, with respect to the taxes imposed by sections 4041(d) and 4081 (to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under section 4081).”

Statutory Notes and Related Subsidiaries

TERMINATION DATE OF 2021 AMENDMENT

Amendments by Pub. L. 117-44 and Pub. L. 117-52 ceased to be effective on the date of enactment of H.R. 3684 (117th Congress) (enacted as Pub. L. 117-58, approved Nov. 15, 2021), with provisions for reversion of text and execution of amendments by H.R. 3684, see section 4(d) of Pub. L. 117-52, set out as a note under section 9503 of this title.

EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Amendment by section 40101(c) of Pub. L. 112-141 effective July 1, 2012, see section 40101(d) of Pub. L. 112-141, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-140 to cease to be effective on July 6, 2012, with text as amended by Pub. L. 112-140 to revert back to read as it did on the day before June 29, 2012, and amendments by Pub. L. 112-141 to be executed as if Pub. L. 112-140 had not been enacted, see section 1(c) of Pub. L. 112-140, set out as a note under section 101 of Title 23, Highways.

Amendment by Pub. L. 112-140 effective July 1, 2012, see section 401(d) of Pub. L. 112-140, set out as a note under section 9503 of this title.

Amendment by Pub. L. 112-102 effective Apr. 1, 2012, see section 401(d) of Pub. L. 112-102, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-30 effective Oct. 1, 2011, see section 141(d) of Pub. L. 112-30, set out as a note under section 9503 of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-433, §1(c), Dec. 20, 2006, 120 Stat. 3196, provided that: “The amendments made by this section [amending this section and section 6991m of Title 42, The Public Health and Welfare] shall take effect on the date of the enactment of this Act [Dec. 20, 2006].”

Pub. L. 109-432, div. A, title II, §210(c), Dec. 20, 2006, 120 Stat. 2947, provided that: “The amendments made by this section [amending this section and section 6991m of Title 42, The Public Health and Welfare] shall take effect on the date of the enactment of this Act [Dec. 20, 2006].”

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-59, title XI, §11147(b), Aug. 10, 2005, 119 Stat. 1968, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 2005].”

Amendment by Pub. L. 109-58 effective Oct. 1, 2005, see section 1362(d)(1) of Pub. L. 109-58, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1994, see sections 13163(d) and 13242(e) of Pub. L. 103-66, set out as notes under section 4041 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100-203, title X, to which such amendment relates, see section 7823 of Pub. L. 101-239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10502(d)(16) of Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

Amendment by section 10502(d)(17) of Pub. L. 100-203 treated as if included in the amendments made by section 521 of the Superfund Revenue Act of 1986 [Pub. L. 99-499, title V, see Effective Date of 1986 Amendment note set out under section 4041 of this title], except that reference to section 4091 of this title in subsec. (c)(2)(A) of this section not applicable to sales before Apr. 1, 1988, see section 2001(d)(1)(A) of Pub. L. 100-647, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Pub. L. 99-499, title V, §522(c), Oct. 17, 1986, 100 Stat. 1781, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 1987.”

CONSTRUCTION OF AMENDMENT BY PUB. L. 109-433

Pub. L. 110-172, §11(a)(46), Dec. 29, 2007, 121 Stat. 2488, provided that: “The Internal Revenue Code of 1986 shall be applied and administered as if the amendments made by section 1(a) of Public Law 109-433 [amending this section] had never been enacted.”

§ 9509. Oil Spill Liability 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 “Oil Spill Liability 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

There are hereby appropriated to the Oil Spill Liability Trust Fund amounts equivalent to—

- (1) taxes received in the Treasury under section 4611 (relating to environmental tax on petroleum) to the extent attributable to the Oil Spill Liability Trust Fund financing rate under section 4611(c),
- (2) amounts recovered under the Oil Pollution Act of 1990 for damages to natural resources which are required to be deposited in the Fund under section 1006(f) of such Act,
- (3) amounts recovered by such Trust Fund under section 1015 of such Act,
- (4) amounts required to be transferred by such Act from the revolving fund established under section 311(k) of the Federal Water Pollution Control Act,
- (5) amounts required to be transferred by the Oil Pollution Act of 1990 from the Deepwater Port Liability Fund established under section 18(f) of the Deepwater Port Act of 1974,
- (6) amounts required to be transferred by the Oil Pollution Act of 1990 from the Offshore Oil Pollution Compensation Fund established under section 302 of the Outer Continental Shelf Lands Act Amendments of 1978,
- (7) amounts required to be transferred by the Oil Pollution Act of 1990 from the Trans-Alaska Pipeline Liability Fund established under section 204 of the Trans-Alaska Pipeline Authorization Act, and
- (8) any penalty paid pursuant to section 311 of the Federal Water Pollution Control Act, section 309(c) of such Act (as a result of violations of such section 311), the Deepwater Port Act of 1974, or section 207 of the Trans-Alaska Pipeline Authorization Act.

(c) Expenditures**(1) Expenditure purposes**

Amounts in the Oil Spill Liability Trust Fund shall be available, as provided in appropriation Acts or section 6002(b) of the Oil Pollution Act of 1990, only for purposes of making expenditures—

- (A) for the payment of removal costs and other costs, expenses, claims, and damages referred to in section 1012 of such Act,

- (B) to carry out sections 5 and 7 of the Intervention on the High Seas Act relating to oil pollution or the substantial threat of oil pollution,

- (C) for the payment of liabilities incurred by the revolving fund established by section 311(k) of the Federal Water Pollution Control Act,

- (D) to carry out subsections (b), (c), (d), (j), and (l) of section 311 of the Federal Water Pollution Control Act with respect to prevention, removal, and enforcement related to oil discharges (as defined in such section),

- (E) for the payment of liabilities incurred by the Deepwater Port Liability Fund, and

- (F) for the payment of liabilities incurred by the Offshore Oil Pollution Compensation Fund.

(2) Limitations on expenditures**(A) \$1,500,000,000 per incident, etc.**

The maximum amount which may be paid from the Oil Spill Liability Trust Fund with respect to—

- (i) any single incident shall not exceed \$1,500,000,000, and
- (ii) natural resource damage assessments and claims in connection with any single incident shall not exceed \$750,000,000.

(B) \$30,000,000 minimum balance

Except in the case of payments of removal costs, a payment may be made from such Trust Fund only if the amount in such Trust Fund after such payment will not be less than \$30,000,000.

(d) Authority to borrow**(1) In general**

There are authorized to be appropriated to the Oil Spill Liability Trust Fund, as repayable advances, such sums as may be necessary to carry out the purposes of such Trust Fund.

(2) Limitation on amount outstanding

The maximum aggregate amount of repayable advances to the Oil Spill Liability Trust Fund which is outstanding at any one time shall not exceed \$1,000,000,000.

(3) Repayment of advances**(A) In general**

Advances made to the Oil Spill Liability Trust Fund shall be repaid, and interest on such advances shall be paid, to the general fund of the Treasury when the Secretary determines that moneys are available for such purposes in such Fund.

(B) Final repayment

No advance shall be made to the Oil Spill Liability Trust Fund after December 31, 1994, and all advances to such Fund shall be repaid on or before such date.

(C) Rate of interest

Interest on advances made pursuant to this subsection shall be—

- (i) at a rate determined by the Secretary of the Treasury (as of the close of the calendar month preceding the month in which the advance is made) to be equal to the

current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding, and

(ii) compounded annually.

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

(1) General rule

Any claim filed against the Oil Spill Liability Trust Fund may be paid only out of such Trust Fund.

(2) Coordination with other provisions

Nothing in the Oil Pollution Act of 1990 (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 Oil Spill Liability Trust Fund.

(3) Order in which unpaid claims are to be paid

If at any time the Oil Spill Liability Trust Fund has insufficient funds (or is unable by reason of subsection (c)(2)) to pay all of the claims out of such Trust Fund at such time, such claims shall, to the extent permitted under paragraph (1) and such subsection, be paid in full in the order in which they were finally determined.

(f) References to Oil Pollution Act of 1990

Any reference in this section to the Oil Pollution Act of 1990 or any other Act referred to in a subparagraph of subsection (c)(1) shall be treated as a reference to such Act as in effect on the date of the enactment of this subsection.

(Added Pub. L. 99-509, title VIII, § 8033(a), Oct. 21, 1986, 100 Stat. 1959, § 9507; renumbered § 9509, Pub. L. 99-509, title VIII, § 8033(c)(2)(B), Oct. 21, 1986, 100 Stat. 1962; amended Pub. L. 100-647, title I, § 1018(u)(20), Nov. 10, 1988, 102 Stat. 3591; Pub. L. 101-239, title VII, §§ 7505(d)(2), 7811(m)(3), Dec. 19, 1989, 103 Stat. 2364, 2412; Pub. L. 101-380, title IX, § 9001, Aug. 18, 1990, 104 Stat. 573; Pub. L. 117-263, div. K, title CXIII, § 11312, Dec. 23, 2022, 136 Stat. 4086.)

Editorial Notes

REFERENCES IN TEXT

The Oil Pollution Act of 1990, referred to in subsecs. (b)(2), (3), (5)–(7), (c)(1), (e)(2), and (f), is Pub. L. 101-380, Aug. 18, 1990, 104 Stat. 484, which is classified principally to chapter 40 (§ 2701 et seq.) of Title 33, Navigation and Navigable Waters. Sections 1006, 1012, 1015, and 6002 of the Act are classified to sections 2706, 2712, 2715, and 2752 of Title 33, respectively. For complete classification of this Act to the Code, see Short Title note set out under section 2701 of Title 33 and Tables.

Section 311 of the Federal Water Pollution Control Act, referred to in subsecs. (b)(4), (8) and (c)(1)(C), (D), is classified to section 1321 of Title 33. Subsec. (d) of section 311, which related to maritime disaster discharges, was amended generally by Pub. L. 101-380, title IV, § 4201(b), Aug. 18, 1990, 104 Stat. 525. Subsec. (k) of section 311 was repealed by Pub. L. 101-380, title II, § 2002(b)(2), Aug. 18, 1990, 104 Stat. 507.

The Deepwater Port Act of 1974, referred to in subsec. (b)(5), (8), is Pub. L. 93-627, Jan. 3, 1975, 88 Stat. 2126, which is classified generally to chapter 29 (§ 1501 et seq.)

of Title 33. Section 18 of the Act was classified to section 1517 of Title 33 prior to its repeal by Pub. L. 101-380, title II, § 2003(a)(2), Aug. 18, 1990, 104 Stat. 507. For complete classification of this Act to the Code, see Short Title note set out under section 1501 of Title 33 and Tables.

Section 302 of the Outer Continental Shelf Lands Act Amendments of 1978, referred to in subsec. (b)(6), was classified to section 1812 of Title 43, Public Lands, prior to its repeal by Pub. L. 101-380, title II, § 2004, Aug. 18, 1990, 104 Stat. 507.

Sections 204 and 207 of the Trans-Alaska Pipeline Authorization Act, referred to in subsec. (b)(7), (8), are classified to sections 1653 and 1656, respectively, of Title 43.

Section 309(c) of the Federal Water Pollution Control Act, referred to in subsec. (b)(8), is classified to section 1319(c) of Title 33, Navigation and Navigable Waters.

Sections 5 and 7 of the Intervention on the High Seas Act, referred to in subsec. (c)(1)(B), are classified to sections 1474 and 1476, respectively, of Title 33.

The date of the enactment of this subsection, referred to in subsec. (f), probably means the date of enactment of Pub. L. 101-380, which was approved Aug. 18, 1990, and which amended subsec. (f) generally.

AMENDMENTS

2022—Subsec. (c)(2)(A). Pub. L. 117-263 substituted “\$1,500,000,000” for “\$1,000,000,000” in heading and in cl. (i), and substituted “\$750,000,000” for “\$500,000,000” in cl. (ii).

1990—Subsec. (b)(2) to (8). Pub. L. 101-380, § 9001(a), added pars. (2) to (8) and struck out former pars. (2) to (5) which read as follows:

“(2) amounts recovered, collected, or received under subtitle A of the Comprehensive Oil Pollution Liability and Compensation Act,

“(3) amounts remaining (on January 1, 1990) in the Deepwater Port Liability Fund established by section 18(f) of the Deepwater Port Act of 1974,

“(4) amounts remaining (on such date) in the Offshore Oil Pollution Compensation Fund established under section 302 of the Outer Continental Shelf Lands Act Amendments of 1978, and

“(5) amounts credited to such trust fund under section 311(s) of the Federal Water Pollution Control Act.”

Subsec. (c)(1). Pub. L. 101-380, § 9001(b), amended par. (1) generally, substituting “Expenditure purposes” for “General expenditure purposes” in heading and substituting current text consisting of subpars. (A) to (F) for former text consisting of general provisions in subpar. (A) and special rules in subpar. (B).

Subsec. (c)(2)(A). Pub. L. 101-380, § 9001(c), substituted “\$1,000,000,000” for “\$500,000,000” in heading and in cl. (i), and substituted “\$500,000,000” for “\$250,000,000” in cl. (ii).

Subsec. (c)(2)(B). Pub. L. 101-380, § 9001(e)(2), substituted “payments of removal costs” for “payments described in paragraph (1)(A)(i)”.

Subsec. (d)(2). Pub. L. 101-380, § 9001(d)(1), substituted “\$1,000,000,000” for “\$500,000,000”.

Subsec. (d)(3)(B). Pub. L. 101-380, § 9001(d)(2), substituted “December 31, 1994” for “December 31, 1991”.

Subsec. (e)(2). Pub. L. 101-380, § 9001(e)(1), substituted “Oil Pollution Act of 1990” for “Comprehensive Oil Pollution Liability and Compensation Act”.

Subsec. (f). Pub. L. 101-380, § 9001(e)(3), substituted “References to Oil Pollution Act of 1990” for “References to Comprehensive Oil Pollution Liability and Compensation Act” in heading and amended text generally. Prior to amendment, text read as follows: “For purposes of this section, references to the Comprehensive Oil Pollution Liability and Compensation Act shall be treated as references to any law enacted before December 31, 1990, which is substantially identical to subtitle E of title VI, or subtitle D of title VIII, of H.R. 5300 of the 99th Congress as passed by the House of Representatives.”

1989—Subsec. (b)(3). Pub. L. 101-239, § 7811(m)(3), made technical correction to directory language of Pub. L. 100-647, see 1988 Amendment note below.

Pub. L. 101-239, § 7505(d)(2)(B), substituted “(on January 1, 1990)” for “(on the 1st day the Oil Spill Liability Trust Fund financing rate under section 4611(c) applies)”.

Subsec. (c)(1)(A). Pub. L. 101-239, § 7505(d)(2)(C), which directed amendment of subsec. (c)(1) by striking the last sentence, was executed by striking out the last sentence of subsec. (c)(1)(A), as the probable intent of Congress. Such sentence read as follows: “For purposes of this subparagraph, references to the Comprehensive Oil Pollution Liability and Compensation Act shall be treated as references to qualified authorizing legislation (as defined in section 4611).”

Subsec. (f). Pub. L. 101-239, § 7505(d)(2)(A), added subsec. (f).

1988—Subsec. (b)(3). Pub. L. 100-647, as amended by Pub. L. 101-239, § 7811(m)(3), substituted “Deepwater” for “Deep Water” wherever appearing.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-380 applicable to incidents occurring after Aug. 18, 1990, see section 1020 of Pub. L. 101-380, set out as an Effective Date note under section 2701 of Title 33, Navigation and Navigable Waters.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by section 7811(m)(3) of Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

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

Pub. L. 99-509, title VIII, § 8033(c)(1), Oct. 21, 1986, 100 Stat. 1961, provided that: “The amendments made by 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 appro-

priated 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 Sec-

retary, 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 Secretary of Health and Human Services shall distribute—

- (i) 80 percent to the Office of Communication and Knowledge Transfer of the Agency for Healthcare Research and Quality (or any other relevant office designated by Agency for Healthcare Research and Quality) to carry out the activities described in section 937 of the Public Health Service Act; and
- (ii) 20 percent to the Secretary to carry out the activities described in such section 937.

(e) Net revenues

For purposes of this section, the term “net revenues” means the amount estimated by the Secretary of the Treasury based on the excess of—

- (1) the fees received in the Treasury under subchapter B of chapter 34, over
- (2) the decrease in the tax imposed by chapter 1 resulting from the fees imposed by such subchapter.

(f) Termination

No amounts shall be available for expenditure from the PCORTF after September 30, 2029, and any amounts in such Trust Fund after such date shall be transferred to the general fund of the Treasury.

(Added Pub. L. 111–148, title VI, §6301(e)(1)(A), Mar. 23, 2010, 124 Stat. 742; amended Pub. L. 116–59, div. B, title IV, §1403, Sept. 27, 2019, 133 Stat. 1107; Pub. L. 116–69, div. B, title IV, §1403, Nov. 21, 2019, 133 Stat. 1139; Pub. L. 116–94, div. N, title I, §104(a), Dec. 20, 2019, 133 Stat. 3097.)

Editorial Notes

REFERENCES IN TEXT

The Social Security Act, referred to in subsecs. (b)(2) and (d)(1), is act Aug. 14, 1935, ch. 531, 49 Stat. 620. Part D of title XI of the Act is classified generally to part D (§1320e et seq.) of subchapter XI of chapter 7 of Title 42, The Public Health and Welfare. Sections 1181(b) and 1183 of the Act are classified to sections 1320e(b) and 1320e–2, respectively, of Title 42. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

The date of enactment of such Act, referred to in subsec. (d)(1), probably means the date of enactment of Pub. L. 111–148, which enacted part D of title XI of the Social Security Act and was approved Mar. 23, 2010.

Section 937 of the Public Health Service Act, referred to in subsec. (d)(2)(A), (C), is classified to section 299b–37 of Title 42, The Public Health and Welfare.

PRIOR PROVISIONS

A prior section 9511, added Pub. L. 102–240, title VIII, §8003(a), Dec. 18, 1991, 105 Stat. 2205; amended Pub. L. 105–130, §9(c), Dec. 1, 1997, 111 Stat. 2561, related to National Recreational Trails Trust Fund, prior to repeal by Pub. L. 105–178, title IX, §9011(a), June 9, 1998, 112 Stat. 508.

AMENDMENTS

2019—Subsec. (b)(1). Pub. L. 116–94, §104(a)(1)(A)(ii), substituted “(E)(ii), and (F)(ii)” for “and (E)(ii)” in concluding provisions.

Subsec. (b)(1)(F). Pub. L. 116–94, §104(a)(1)(A)(i), added subpar. (F).

Subsec. (b)(4). Pub. L. 116–94, §104(a)(1)(B), added par. (4).

Subsec. (d)(2)(A). Pub. L. 116–94, §104(a)(2), substituted “2029” for “2019”.

Subsec. (f). Pub. L. 116–94, §104(a)(3), substituted “September 30, 2029” for “December 20, 2019”.

Pub. L. 116–69 substituted “December 20” for “November 21”.

Pub. L. 116–59 substituted “November 21” for “September 30”.

Subchapter B—General Provisions

Sec.	
9601.	Transfer of amounts.
9602.	Management of Trust Funds.

§ 9601. Transfer of amounts

The amounts appropriated by any section of subchapter A to any Trust Fund established by such subchapter shall be transferred at least monthly from the general fund of the Treasury to such Trust Fund on the basis of estimates made by the Secretary of the Treasury of the amounts referred to in such section. 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.

(Added Pub. L. 97–119, title I, §103(a), Dec. 29, 1981, 95 Stat. 1638.)

§ 9602. Management of Trust Funds

(a) Report

It shall be the duty of the Secretary of the Treasury to hold each Trust Fund established by

subchapter A, and (after consultation with any other trustees of the Trust Fund) to report to the Congress each year on the financial condition and the results of the operations of each such Trust Fund during the preceding fiscal year and on its expected condition and operations during the next 5 fiscal years. Such report shall be printed as a House document of the session of the Congress to which the report is made.

(b) Investment

(1) In general

It shall be the duty of the Secretary of the Treasury to invest such portion of any Trust Fund established by subchapter A as is not, in his judgment, required to meet current withdrawals. Such investments may be made only in interest-bearing obligations of the United States. For such purpose, such obligations may be acquired—

- (A) on original issue at the issue price, or
- (B) by purchase of outstanding obligations at the market price.

(2) Sale of obligations

Any obligation acquired by a Trust Fund established by subchapter A may be sold by the Secretary of the Treasury at the market price.

(3) Interest on certain proceeds

The interest on, and the proceeds from the sale or redemption of, any obligations held in a Trust Fund established by subchapter A shall be credited to and form a part of the Trust Fund.

(Added Pub. L. 97-119, title I, §103(a), Dec. 29, 1981, 95 Stat. 1638.)

Subtitle J—Coal Industry Health Benefits

Chapter		Sec. ¹
99.	Coal industry health benefits	9701

CHAPTER 99—COAL INDUSTRY HEALTH BENEFITS

Subchapter		Sec. ¹
A.	Definitions of general applicability	9701
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C.	Health benefits of certain miners	9711
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Subchapter A—Definitions of General Applicability

Sec.	
9701.	Definitions of general applicability.

§ 9701. Definitions of general applicability

(a) Plans and funds

For purposes of this chapter—

(1) UMWA Benefit Plan

(A) In general

The term “UMWA Benefit Plan” means a plan—

- (i) which is described in section 404(c), or a continuation thereof; and

- (ii) which provides health benefits to retirees and beneficiaries of the industry which maintained the 1950 UMWA Pension Plan.

(B) 1950 UMWA Benefit Plan

The term “1950 UMWA Benefit Plan” means a UMWA Benefit Plan, participation in which is substantially limited to individuals who retired before 1976.

(C) 1974 UMWA Benefit Plan

The term “1974 UMWA Benefit Plan” means a UMWA Benefit Plan, participation in which is substantially limited to individuals who retired on or after January 1, 1976.

(2) 1950 UMWA Pension Plan

The term “1950 UMWA Pension Plan” means a pension plan described in section 404(c) (or a continuation thereof), participation in which is substantially limited to individuals who retired before 1976.

(3) 1974 UMWA Pension Plan

The term “1974 UMWA Pension Plan” means a pension plan described in section 404(c) (or a continuation thereof), participation in which is substantially limited to individuals who retired in 1976 and thereafter.

(4) 1992 UMWA Benefit Plan

The term “1992 UMWA Benefit Plan” means the plan referred to in section 9712.

(5) Combined Fund

The term “Combined Fund” means the United Mine Workers of America Combined Benefit Fund established under section 9702.

(b) Agreements

For purposes of this section—

(1) Coal wage agreement

The term “coal wage agreement” means—

- (A) the National Bituminous Coal Wage Agreement, or

- (B) any other agreement entered into between an employer in the coal industry and the United Mine Workers of America that required or requires one or both of the following:

- (i) the provision of health benefits to retirees of such employer, eligibility for which is based on years of service credited under a plan established by the settlors and described in section 404(c) or a continuation of such plan; or

- (ii) contributions to the 1950 UMWA Benefit Plan or the 1974 UMWA Benefit Plan, or any predecessor thereof.

(2) Settlers

The term “settlers” means the United Mine Workers of America and the Bituminous Coal Operators’ Association, Inc. (referred to in this chapter as the “BCOA”).

(3) National Bituminous Coal Wage Agreement

The term “National Bituminous Coal Wage Agreement” means a collective bargaining agreement negotiated by the BCOA and the United Mine Workers of America.

(c) Terms relating to operators

For purposes of this section—

¹ Section numbers editorially supplied.