

## Showing Current Law as Amended by H.R. 3858

[new text highlighted in yellow; text to be deleted bracketed and highlighted in blue]

### Dingell-Johnson Sport Fish Restoration Act (16 U.S. Code § 777 et seq.)

#### 16 U.S. Code § 777c. Division of annual appropriations

##### **(a) In general**

For each fiscal year through fiscal year [2026] 2031, the balance of each annual appropriation made in accordance with the provisions of section 777b of this title remaining after the distributions for administrative expenses and other purposes under subsection (b) and for activities under section 777m(e) of this title shall be distributed as follows:

##### **(1) Coastal wetlands**

An amount equal to 18.673 percent to the Secretary of the Interior for distribution as provided in the Coastal Wetlands Planning, Protection,<sup>1</sup> and Restoration Act (16 U.S.C. 3951 et seq.).

##### **(2) Boating safety**

An amount equal to 17.315 percent to the Secretary of the department in which the Coast Guard is operating for State recreational boating safety programs under section 13107 of title 46.

##### **(3) Boating infrastructure improvement**

##### **(A) In general**

An amount equal to 4 percent to the Secretary of the Interior for qualified projects under section 5604(c) of the Clean Vessel Act of 1992 (33 U.S.C. 1322 note) and section 777g–1(d) of this title.

##### **(B) Limitation**

Not more than 75 percent of the amount under subparagraph (A) shall be available for projects under either of the sections referred to in subparagraph (A).

##### **(4) National outreach and communications**

An amount equal to 2.0 percent to the Secretary of the Interior for the National Outreach and Communications Program under section 777g(d) of this title. Such amounts shall remain available for 3 fiscal years, after which any portion thereof that is unobligated by the Secretary for that program may be expended by the Secretary under subsection (c) of this section.

#### **(b) Set-aside for expenses for administration of this chapter**

##### **(1) In general**

##### **(A) Set-aside for administration**

From the annual appropriation made in accordance with section 777b of this title, for each fiscal year through fiscal year [2026] 2031, the Secretary of the Interior may use no more than the amount specified in subparagraph (B) for the fiscal year for expenses for administration incurred in the implementation of this chapter, in accordance with this section and section 777h of this title. The amount specified in subparagraph (B) for a fiscal year may not be included in the amount of the annual appropriation distributed under subsection (a) for the fiscal year.

**(B) Available amounts**

The available amount referred to in subparagraph (A) is-

(i) for the fiscal year that includes November 15, 2021, the product obtained by multiplying-

(I) \$12,786,434; and

(II) the change, relative to the preceding fiscal year, in the Consumer Price Index for All Urban Consumers published by the Department of Labor; and

(ii) for each fiscal year thereafter, the sum obtained by adding-

(I) the available amount specified in this subparagraph for the preceding fiscal year; and

(II) the product obtained by multiplying-

(aa) the available amount specified in this subparagraph for the preceding fiscal year; and

(bb) the change, relative to the preceding fiscal year, in the Consumer Price Index for All Urban Consumers published by the Department of Labor.

**(2) Set-aside for Coast Guard administration**

**(A) In general**

From the annual appropriation made in accordance with section 777b of this title, for each of fiscal years 2022 through [2026] 2031, the Secretary of the department in which the Coast Guard is operating may use no more than the amount specified in subparagraph (B) for the fiscal year for the purposes set forth in section 13107(c) of title 46. The amount specified in subparagraph (B) for a fiscal year may not be included in the amount of the annual appropriation distributed under subsection (a) for the fiscal year.

**(B) Available amounts**

The available amount referred to in subparagraph (A) is-

(i) for fiscal year 2022, \$12,786,434; and

(ii) for fiscal year 2023 and each fiscal year thereafter, the sum obtained by adding-

(I) the available amount specified in this subparagraph for the preceding fiscal year; and

(II) the product obtained by multiplying-

(aa) the available amount specified in this subparagraph for the preceding fiscal year; and

(bb) the change, relative to the preceding fiscal year, in the Consumer Price Index for All Urban Consumers published by the Department of Labor.

## **16 U.S. Code § 777m. Multistate conservation grant program**

### **(e) Funding for other activities**

[Not more than \$1,200,000 of each] Each annual appropriation made in accordance with the provisions of section 777b of this title shall be distributed to the Secretary of the Interior for use as follows:

(1) [\$200,000] The greater amount of either 0.0375 percent of such appropriation or \$200,000 shall be made available for each of-

(A) the Atlantic States Marine Fisheries Commission;

(B) the Gulf States Marine Fisheries Commission;

(C) the Pacific States Marine Fisheries Commission; and

(D) the Great Lakes Fisheries Commission.

(2) \$400,000 shall be made available for the Sport Fishing and Boating Partnership Council established by the United States Fish and Wildlife Service.

(3) A portion, as determined by the Sport Fishing and Boating Partnership Council, of funds disbursed for the purposes described in paragraph (2) but remaining unobligated as of October 1, 2021, shall be used to study the impact of derelict vessels and identify recyclable solutions for recreational vessels.

## **Sportfishing and Boating Safety Act of 1998 (16 U.S.C. § 777c-777g)**

### **§777g–1. Boating infrastructure**

#### **(a) Purpose**

The purpose of this section is to provide funds to States for the development and maintenance of facilities for transient nontrailerable recreational vessels.

#### **(b) Omitted**

#### **(c) Plan**

Within 6 months after submitting a survey to the Secretary under section 777g(g) of this title, a State may develop and submit to the Secretary a plan for the construction, renovation, and maintenance of facilities for transient nontrailerable recreational vessels, and access to those facilities, to meet the needs of nontrailerable recreational vessels operating on navigable waters in the State.

#### **(d) Grant program**

##### **(1) Matching grants**

The Secretary of the Interior shall obligate amounts made available under section 777c(a)(4) <sup>1</sup> of this title to make grants to any State to pay not more than 75 percent of the cost to a State of constructing, renovating, or maintaining facilities for transient nontrailerable recreational vessels.

##### **(2) Priorities**

In awarding grants under paragraph (1), the Secretary shall give priority to projects that-

(A) consist of the construction, renovation, or maintenance of facilities for transient nontrailerable recreational vessels in accordance with a plan submitted by a State under subsection (c);

(B) provide for public/private partnership efforts to develop, maintain, and operate facilities for transient nontrailerable recreational vessels; [and]

(C) propose innovative ways to increase the availability of facilities for transient nontrailerable recreational vessels[.]; and

(D) consist of the construction, renovation, or maintenance of alternative fuel facilities or transportation of alternative marine fuels to marine fuel facility for use by transient nontrailerable recreational vessels.

#### **(e) Definitions**

For purposes of this section, the term-

(1) "nontrailerable recreational vessel" means a recreational vessel 26 feet in length or longer-

(A) operated primarily for pleasure; or

(B) leased, rented, or chartered to another for the latter's pleasure;

(2) "facilities for transient nontrailerable recreational vessels" includes mooring buoys, day-docks, navigational aids, seasonal slips, safe harbors, or similar structures located on navigable waters, that are available to the general public (as determined by the Secretary of the Interior) and designed for temporary use by nontrailerable recreational vessels;

[and]

(3) "State" means each of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the Virgin Islands, and the Commonwealth of the Northern Mariana Islands[.];

(4) 'alternative fuel station facility' means a facility that has a bulk fuel storage tank to dispense drop-in alternative marine fuels into marine vessels;

(5) 'alternative marine fuels' means motor fuels derived from cooking oil waste, animal fats, plant-based materials or other production methods that meet the requirements of a drop-in fuel for gasoline or diesel marine engines;

(6) 'drop-in fuels' means finished gasoline with renewable content of at least 12.5 percent by volume not exceeding 3.7 percent oxygen by weight for use in marine applications meeting ASTM D4814 specifications. Renewable diesel up to 100 percent by volume and biodiesel blends up to 5 percent by volume meeting ASTM D975 paraffinic fuel specifications; and

(7) 'facility' means an alternative marine fuel station.

## **Internal Revenue Code of 1986 (26 U.S. Code § 4161)**

### **§4161. Imposition of tax**

#### **(a) Sport fishing equipment**

##### **(1) Imposition of tax**

###### **(A) In general**

There is hereby imposed on the sale of any article of sport fishing equipment by the manufacturer, producer, or importer a tax equal to 10 percent of the price for which so sold.

###### **(B) Limitation on tax imposed on fishing rods and poles**

The tax imposed by subparagraph (A) on any fishing rod or pole shall not exceed \$10.

**(2) 3 percent rate of tax for electric outboard motors**

In the case of an electric outboard motor, paragraph (1) shall be applied by substituting "3 percent" for "10 percent".

**(3) 3 percent rate of tax for tackle boxes**

In the case of fishing tackle boxes, paragraph (1) shall be applied by substituting "3 percent" for "10 percent".

**(4) 3 PERCENT RATE FOR PORTABLE, ELECTRONICALLY-AERATED BAIT CONTAINERS.**—In the case of portable, electronically aerated bait containers, paragraph (1) shall be applied by substituting '3 percent' for '10 percent'

**[(4)](5) Parts or accessories sold in connection with taxable sale**

In the case of any sale by the manufacturer, producer, or importer of any article of sport fishing equipment, such article shall be treated as including any parts or accessories of such article sold on or in connection therewith or with the sale thereof.