

Digest of Federal Resource Laws of Interest to the U.S. Fish and Wildlife Service

Federal Aid in Sport Fish Restoration Act

[Federal Aid in Sport Fish Restoration Act \(16 U.S.C. 777-777k, 64 Stat. 430\)](#), as amended. This August 9, 1950, Act has been amended several times and is commonly called the Dingell-Johnson Act or Wallop-Breaux Act. It provides Federal aid to the States for management and restoration of fish having "material value in connection with sport or recreation in the marine and/or fresh waters of the United States." In addition, amendments to the Act provide funds to the states for aquatic education, wetlands restoration, boat safety and clean vessel sanitation devices (pumpouts), and a nontrailerable boat program.

Funds distributed to states for the various programs funded in the Act are collected in an account known as the Sport Fish Restoration Account, one of two accounts in the Aquatic Resources Trust Fund established under the authority of the internal revenue code ([26 U.S.C. 9504\(a\)](#)). Unless otherwise specified in the Act, funds are permanently appropriated (see P.L. 136, August 31, 1951; 65 Stat. 262). Funds are derived from a 10-percent excise tax on certain items of sport fishing tackle (Internal Revenue Code of 1954, sec. 4161), a 3-percent excise tax on fish finders and electric trolling motors, import duties on fishing tackle, yachts and pleasure craft, interest on the account, and a portion of motorboat fuel tax revenues and small engine fuel taxes authorized under the Internal Revenue Code (Sec. 9503).

To be eligible to participate in the Federal Aid in Sport Fish Restoration program, states are required to assent to this law and pass laws for the conservation of fish which include a prohibition against the diversion of license fees for any other purpose than the administration of the state fish department.

Funds for the permanently appropriated States sport fish program are apportioned on a formula basis for paying up to 75 percent of the cost of approved projects which include acquisition and improvement of sport fish habitat, stocking of fish, research into fishery resource problems, surveys and inventories of sport fish populations, and acquisition and development of access facilities for public use. Funds for the remaining programs under the Act must be authorized to be appropriated from the Sport Fish Restoration Account by Congress.

Public Law 91-503, approved October 23, 1970 (84 Stat. 1101) provided, among other things, for development of comprehensive fish and wildlife resource management plans as an optional means for participating in the program.

Public Law 98-369, approved July 18, 1984 ([26 U.S.C. 9504](#), 98 Stat. 1012) created the Aquatic Resources Trust Fund comprised of the Sport Fish Restoration Account and the Boating Safety Account. This amendment expanded the items of fishing tackle subject to the 10-percent excise

tax and imposed a new 3-percent excise tax on fish finders and electric trolling motors. In addition, it provided for the deposit of receipts from these excise taxes and from the following sources into the Sport Fish Restoration Account: the motorboat fuels tax revenues less amounts deposited into the Boating Safety Account, and the import duties on fishing tackle, yachts and pleasure craft. This Act also directed that the additional funds be equitably allocated between marine and sport fish. The law also directed States to use up to 10 percent of funds for boating access facilities and aquatic resources education programs.

Public Law 98-369 also amended the Sport Fish Restoration Act to require the States to equitably allocate these new funds between marine and fresh water projects and to allocate 10 percent of apportionments to boating facilities. Payments for multi-year projects were authorized; the administrative expense deduction was reduced from 8 percent to 6 percent; up to 10 percent was authorized for aquatic resources education; and the District of Columbia was qualified for 1/3 of 1 percent. The effective date of these amendments was October 1, 1984, and they are commonly called the Wallop-Breaux amendments.

Public Law 100-448, approved September 28, 1988 (102 Stat. 1836) increased the amount authorized to be appropriated from the motor boat fuels tax receipts into the Boating Safety Account from \$45 million to \$60 million for Fiscal Years 1989 and 1990, then to \$70 million for Fiscal Years 1991, 1992, and 1993. It also amended the Sport Fish Restoration Act to require States to equitably allocate all amounts apportioned between marine and freshwater projects, with no State to receive less than the amount apportioned in 1988.

Public Law 100-17, which became law on April 2, 1987, over the President's veto, (101 Stat. 132) extended the imposition of the motor boat fuels tax to October 1993.

Title XI of P.L. 101-508 (approved November 5, 1990; 104 Stat. 1388-425) repealed the Internal Revenue Code provision that established an expiration date for the motorboat fuel tax. The rate and duration of the tax are as follows: the 14 cents tax in effect as of December 18, 1991, is composed of the sum of the Highway Trust Fund financing rate (11 1/2 cents) and the deficit reduction rate (2 1/2 cents). The Highway Trust Fund financing rate authority expires in 1999, and the deficit reduction rate expired in 1995.

Title III of P.L. 101-646 ([16 U.S.C. 3951](#)) amended the Act to require the Secretary to spend 18 percent of each annual appropriation in the Sport Fish Restoration Account for programs authorized under the Coastal Wetlands Planning, Protection, and Restoration Act. That Act also authorized funds under the Act through fiscal year 1999.

Title VIII of P.L. 102-240 (approved December 18, 1991; 105 Stat. 1914) extended the appropriation to the Highway Trust Fund of, among other receipts, amounts equivalent to taxes received from motorboat fuels through September 30, 1999. It also extended through September 30, 1997, the requirement to transfer from the Highway Trust Fund to the Boat Safety Account amounts attributable to the motorboat fuels tax. It extended through September 30, 1997, the requirement to transfer from the Highway Trust Fund to the Sport Fish Restoration Account amounts equivalent to the small-engine fuel tax receipts. Finally, it extended through March 31, 1998, the authority for expenditures from the Boat Safety Account.

Subtitle F of P.L. 102-587 (approved November 2, 1992; 106 Stat. 5039), authorized the distribution of funds under the Act for the constructing, renovation, operation, or maintaining of pump-out stations and waste reception facilities. Authorized appropriations for fiscal years 1993-1997. The new law also increased from 10 to 12.5 percent the amount available under the Act for states to improve access to public waters. It also directed that the boating safety program of the Department of Transportation receive \$20 million from the Sport Fish Restoration Account.

Subtitle D, Section 7401 of Public Law 105-178 (112 Stat. 482) contains the Sportfishing and Boating Safety Act. These provisions created a national outreach program to promote boating and fishing and provides funds for fiscal years 1999 through 2003. This section also increased from 10 percent to 15 percent the amount states may spend for outreach and communications, and increases from 12.5 percent to 15 percent the amount states must spend for boating access. This public law also reauthorized the Clean Vessel Act by providing \$10 million for fiscal years 1999 through 2003 for the sanitation pumpout program. It amended the Act to provide funds to the Coast Guard for their boating safety grant program. It also created a formula, based on the amount appropriated, which could provide up to \$70 million each fiscal year from 1999 through 2003 for the boating safety program. This section also created a new boating infrastructure program to be administered by the Service, and provides \$8 million for each of the fiscal years 2000 through 2003 for this program. Title IX of this Act extended the transfer of motorboat and small engine fuel taxes from the Highway Trust Fund to the Aquatic Resources Trust Fund from fiscal year 1999 through 2005. This title also provided for the deposit into the Aquatic Resources Trust Fund of a portion of the 6.8 cents per gallon of the gas tax which is currently being deposited into the General Fund.

The Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, P.L. 109-59, amended the Dingell-Johnson Sport Fish Restoration Act to make authorization of appropriations from the Sport Fish Restoration and Boating Trust Fund for each fiscal year available during the succeeding fiscal years. This Act specifies percentages of the balance of annual FY2005-2019 appropriations remaining after certain expenditures, which shall be distributed for: (1) coastal wetlands; (2) boating safety; (3) certain waste water treatment projects under the Clean Vessel Act of 1992; (4) boating infrastructure project grants for facilities for transient nontrailerable recreational vessels; and (5) the National Outreach and Communications Program. This public law also transfers certain funds that remain unobligated for three years from the Secretary of the Interior to the Secretary of Homeland Security for state recreational boating safety programs. In addition, the law establishes earmarks of not more than \$3 million for each fiscal year 2006-2009 for sport fish restoration projects under the multistate conservation grant program.

The Sportfishing and Recreational Boating Safety Amendments Act of 2005, Public Law 109-74, increased the authorization of appropriations from the Highway Trust Fund to the Secretary of Transportation for payment of expenses of the Coast Guard for personnel and activities directly related to coordinating and carrying out the national recreational boating safety program. The Act also extended the authorization of appropriations from the Highway Trust Fund through fiscal year 2005 for the national outreach and communications program and qualified projects under the Clean Vessel Act of 1992.

See also the SAFETEA: A Legacy For Users, Clean Vessel Act, and Coastal Wetlands Planning, Protection and Restoration Act.