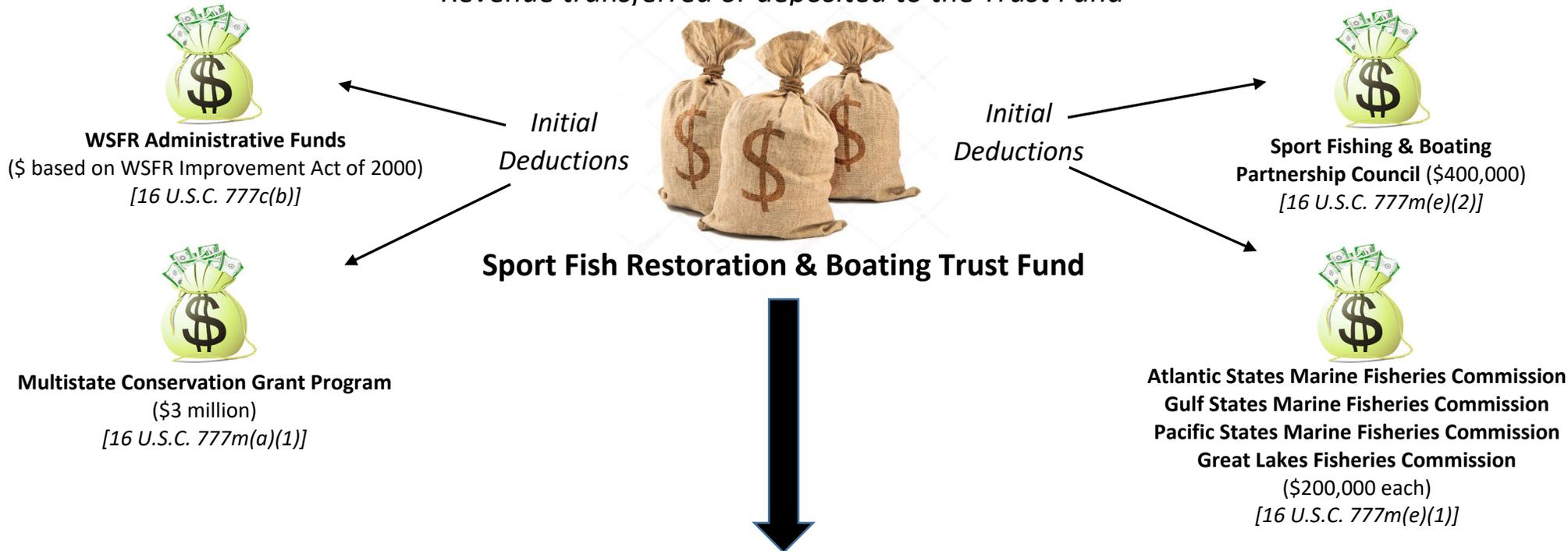


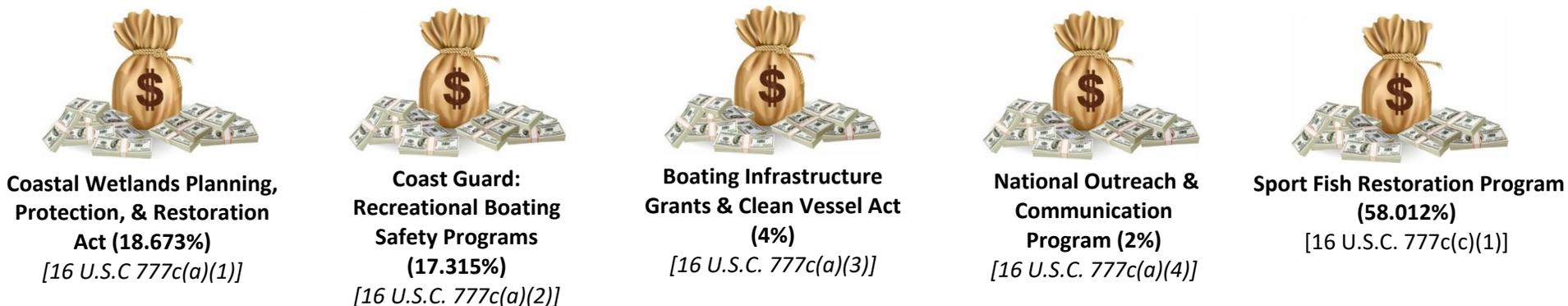
Sport Fish Restoration Act

- Tax on Electric Motors (3%)
- Tax on Fishing Equipment* (10%)
- Import Duties on Tackle, Pleasure Boats, & Yachts
- Motorboat Fuel Tax: % federal tax attributable to motorboats
- Small Engine Fuel Tax: % federal tax attributable to small engines
- Interest Earned on Trust Fund

Revenue transferred or deposited to the Trust Fund



Distribution of Remaining Trust Fund after Initial Deductions



* Tax on fishing tackle boxes is 3% (IRS No. 42). Tax on fishing rods/poles is 10%, with a maximum tax of \$10 per article (IRS No. 110). Tax on fishing lines does not apply to lines over 130lbs test (IRS No. 41).

Sport Fish Restoration Program Apportionment



Sport Fish Restoration Program:

58.012% of funds remaining in the Sport Fish Restoration and Boating Trust Fund after all deductions are made from the Trust Fund.
[16 U.S.C. 777c(c)(1)]



Funds distributed using a two-part formula [16 U.S.C. 777c(c)(1)]:

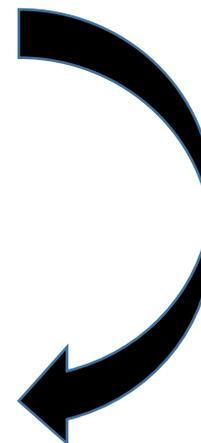
(a) 40% area of each State (including coastal and Great Lakes waters) bears to the total area of all the States; and

(b) 60% number of paid, certified sport fishing license holders in each State bears to the total number of paid, certified sport fishing license holders of all the States.

** No state shall receive more than 5% or less than 1% of the total available funds.*

** Puerto Rico shall receive 1% of the total available funds.*

** District of Columbia, Guam, American Samoa, Virgin Islands, & Northern Mariana Islands receive 1/3 of 1% of the total available funds.*



**States/Insular areas annual apportionment
for Sport Fish Restoration Program**

Sport Fish Restoration Program & Subprogram Information



Each State may obligate not more than 15% of its annual apportionment to the Aquatic Resources Education / Outreach & Communications Subprograms.³ [16 U.S.C. 777g(c)]



9510: Sport Fish Restoration Program Safety Margin Rollup

9512: Sport Fish Restoration Program (Marine)¹

9514: Sport Fish Restoration Program (Freshwater)¹

- 2-year funds.
- 75% Federal / 25% non-Federal.
- Eligible activities listed at 50 CFR 80.51(a).
- Reverted funds are returned to the USFWS to be reapportioned under the SFR program in the subsequent year.

9511: Aquatic Resource Education Subprogram (Freshwater)²

9513: Aquatic Resource Education Subprogram (Marine)²

- 2-year funds.
- 75% Federal / 25% non-Federal.
- Eligible activities listed at 50 CFR 80.51(c-d).
- Reverted funds are returned to the USFWS to be reapportioned under the SFR program in the subsequent year.



Each State must allocate funds from each annual apportionment to the Boating Access Subprogram (50 CFR 80.61(a)).⁴



9520: Boating Access Subprogram Safety Margin Rollup

9521: Boating Access Subprogram (Freshwater)

9522: Boating Access Subprogram (Marine)

- 5-year funds.
- 75% Federal / 25% non-Federal.
- Eligible activities listed at 50 CFR 80.51(b).
- Reverted funds are returned to the USFWS to be reapportioned under the SFR program in the subsequent year.

Coastal States includes Alabama, Alaska, American Samoa, California, Connecticut, Delaware, Florida, Georgia, Guam, Hawaii, Louisiana, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Northern Mariana Islands, Oregon, Puerto Rico, Rhode Island, South Carolina, Texas, Virgin Islands, Virginia, and Washington.

¹ Each coastal state shall equitably allocate amounts apportioned to it between marine fish projects and freshwater fish projects in the same proportion as the estimated number of resident marine anglers and the estimated number of resident freshwater anglers bear to the estimated number of all resident anglers in that state. [16 U.S.C. 777(b)(1)].

² This subaccount is also used to obligate funding for eligible activities under the Sport Fish Restoration – Outreach & Communications Subprogram (50 CFR 80.51(d)).

³ The 15% maximum does not apply to Puerto Rico, Northern Mariana Islands, District of Columbia, Guam, Virgin Islands, and American Samoa (50 CFR 80.62(b)).

⁴ States within a USFWS Administrative Region may allocate more or less than 15% in a fiscal year, provided that the total regional allocation averages 15% over a 5-year period (2018-2022, 2023-2027, 2028-2032). [16 U.S.C. 777g(b)(1)].

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