

**S. 1995, Sport Fish Restoration and Recreational Boating Safety Act of 2021**

As ordered reported by the Senate Committee on Commerce, Science, and Transportation on June 16, 2021

By Fiscal Year, Millions of Dollars	2021	2021-2026	2021-2031
Direct Spending (Outlays)	0	*	*
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	0	*	*
Spending Subject to Appropriation (Outlays)	0	*	not estimated
Statutory pay-as-you-go procedures apply?	Yes	<b>Mandate Effects</b>	
Increases on-budget deficits in any of the four consecutive 10-year periods beginning in 2032?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No
* = between -\$500,000 and \$500,000.			

S. 1995 would change how the U.S. Fish and Wildlife Service (USFWS) spends and distributes amounts in the Sport Fish Restoration and Boating Trust Fund and the Federal Aid to Wildlife Restoration Fund. The bill also would require the Government Accountability Office (GAO) to report to the Congress on the use of nonmotorized vessels in state waterways.

Under current law, sales and excise taxes on motorboat fuel and on sportfishing equipment are deposited each year into the Sport Fish Restoration and Boating Trust Fund. Similarly, excise taxes on certain firearms, ammunition, and archery equipment are deposited each year into the Federal Aid to Wildlife Restoration Fund. Amounts in both funds can be spent by USFWS without further appropriation.

For the Sport Fish Restoration and Boating Trust Fund, the bill would extend through 2026 a requirement that USFWS must spend about 42 percent of amounts in the fund (after adjusting for administrative costs) on specific activities. For the Federal Aid to Wildlife Restoration Fund, S. 1995 would increase the amount the agency can spend on its administrative costs and expand the allowable uses for those funds.

Because the bill would change what activities USFWS could pay for but would not affect the total amount available in each fund, CBO estimates that enacting S. 1995 would have an

insignificant net effect on direct spending over the 2022-2031 period. In addition, CBO estimates that it would cost GAO less than \$500,000 to complete its report to the Congress; any spending would be subject to the availability of appropriated funds.

The CBO staff contact for this estimate is David Hughes. The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.