

(The extract from the document referred to follows:)

PRECEDENTS FOR EARMARKING FUNDS

The method provided in H.R. 3846 of setting aside certain revenues from particular sources is neither unprecedented nor novel in any way. Set forth below are a few of the examples of similar legislation, some of it of long standing, for generally allied purposes.

1. *Highway trust fund*.—The fund is obtained from excise taxes (on gasoline, diesel fuel, trucks, buses, tires, etc.); such revenues being earmarked and set aside in the trust fund to meet expenditures for Federal-aid highways (Highway Revenue Act of 1956 (70 Stat. 374)).

2. *Forest road fund*.—Ten percent of the annual revenues from the national forest activities is earmarked and available under the permanent appropriation roads and trails for States, for construction and maintenance in the particular State from which such proceeds are derived (16 U.S.C. 501).

3. *Pittman-Robertson Act*.—Eleven percent of the excise tax on the manufacture of firearms and ammunition is earmarked for purposes of the act. Such fund is used to reimburse States a share of the costs of wildlife restoration projects and related matters (16 U.S.C. 669).

4. *Dingell-Johnson Act*.—Earmarks 10 percent of the excise tax on sport-fishing tackle; such funds being used to assist States in connection with fish restoration and management projects (16 U.S.C. 777a-k).

5. *Pribilof Islands fund*.—Receipts of sale from sealskins and other wildlife products of Pribilof Islands are earmarked and made available for administration of the islands (72 Stat. 339).

6. *Yellowstone school fund*.—A portion of the revenues received from visitors to Yellowstone National Park are earmarked for use in providing for school facilities (62 Stat. 338).

7. *Reclamation fund*.—Repayment and other revenues from irrigation and power facilities, certain receipts of sales, leases, and rentals of Federal lands in 17 Western States are earmarked and made available for expenditures for purposes of the act (43 U.S.C. 391).

The foregoing relate to the earmarking of receipts for various Federal programs. In addition, there is considerable earmarking of receipts going directly to States, as shown on pages 478 and 479 of the budget of the United States, 1965.

The CHAIRMAN. This list is only a partial one: The Mineral Leasing Act of 1920 earmarks 90 percent of its revenues. Then there is, I believe, an earmarking in the legislation pertaining to sugar.

Also in this connection, I would like to call attention to the fact that S. 1401 provides for such earmarking for a definitely limited period of time; namely, only 5 years. After that, absent new legislation, the income would go into the Federal Treasury again.

Although S. 1826 is not at this time before us for committee action, the bill deals with disposition of Outer Continental Shelf revenues, as does S. 1401, and for convenient reference I will direct, without objection, that the text of S. 1826 appear at this point in the record of these hearings, together with the administrative reports on it.

(The data referred to follow:)

[S. 1826, 90th Cong., first sess.]

A BILL Relating to the conservation of natural resources upon lands of the United States and amending certain provisions of the Outer Continental Shelf Lands Act and the Mineral Leasing Act

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION. 1. SHORT TITLE.—This Act may be cited as the "1947 Natural Resources Conservation Act".

SEC. 2. DEFINITIONS.—As used in this Act "natural resources" include oil, gas, oil, shale, native asphalt, solid and semisolid and bitumen and bituminous rock (including petroleum bearing rock or sands from which hydrocarbons are recoverable after the deposit is mined or quarried), coal, phosphate, sodium, potassium,