

receipts shall be distributed in accordance with paragraph 2 of this Section.

#### SEC. 4. EXPENDITURES.

(a) USE OF FEES AT SPECIFIC AREA, SITE, OR PROJECT.—Amounts available for expenditure at a specific area, site or project shall be accounted for separately and may be used for—

(1) repair, maintenance, facility enhancement, media services and infrastructure including projects and expenses relating to visitor enjoyment, visitor access, environmental compliance, and health and safety;

(2) interpretation, visitor information, visitor service, visitor needs assessments, monitoring, and signs;

(3) habitat enhancement, resource assessment, preservation, protection, and restoration related to recreation use; and

(4) law enforcement relating to public use and recreation.

(b) The Secretary may use not more than fifteen percent of total revenues to administer the recreation fee program including direct operating or capital costs, cost of fee collection, notification of fee requirements, direct infrastructure, fee program management costs, bonding of volunteers, start-up costs, and analysis and reporting on program accomplishments and effects.

#### SEC. 5. REPORTS.

On January 1, 2009, and every three years thereafter the Secretary shall submit to the Congress a report detailing the status of the Recreation Fee Program conducted in units of the National Park System including an evaluation of the Recreation Fee Program conducted at each unit of the National Park System; a description of projects that were funded, work accomplished, and future projects and programs for funding with fees, and any recommendations for changes in the overall fee system.

#### BEND PINE NURSERY LAND CONVEYANCE ACT AMENDMENTS

On Wednesday, May 19, 2004, the Senate passed S. 1848, as follows:  
S. 1848

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

#### SECTION 1. MODIFICATION OF BEND PINE NURSERY LAND CONVEYANCE.

(a) DESIGNATION OF RECIPIENTS AND CONSIDERATION.—Section 3 of the Bend Pine Nursery Land Conveyance Act (Public Law 106-526; 114 Stat. 2512) is amended—

(1) in subsection (a), by striking paragraph (1) and redesignating paragraphs (2) through (7) as paragraphs (1) through (6), respectively;

(2) in subsection (e)—

(A) by striking “this section” both places it appears and inserting “subsection (a)”;

(B) in paragraph (1), by striking “Subject to paragraph (3), the” and inserting “The”; and

(C) by striking paragraph (3); and

(3) by adding at the end the following:

“(g) BEND PINE NURSERY CONVEYANCE.—“(1) CONVEYANCE TO PARK AND RECREATION DISTRICT.—Upon receipt of consideration in the amount of \$3,503,676 from the Bend Metro Park and Recreation District in Deschutes County, Oregon, the Secretary shall convey to the Bend Metro Park and Recreation District all right, title, and interest of the United States in and to a parcel of real property consisting of approximately 185 acres and containing the Bend Pine Nursery, as depicted on the site plan map entitled ‘Bend Pine Nursery Administrative Site, May 13, 2004’. Subject to paragraph (2), the real property conveyed to the Bend Metro Park and

Recreation District shall be used only for public recreation purposes and may be developed for those purposes. If the Secretary determines that the real property subject to this condition is converted, in whole or in part, to a use other than public recreation, the Secretary shall require the Bend Metro Park and Recreation District to pay to the United States an amount equal to the fair market value of the property at the time of conversion, less the consideration paid under this paragraph.

“(2) RECONVEYANCE OF PORTION TO SCHOOL DISTRICT.—As soon as practicable after the receipt by the Bend Metro Park and Recreation District of the real property described in paragraph (1), the Bend Metro Park and Recreation District shall convey to the Administrative School District No. 1, Deschutes County, Oregon, without consideration, a parcel of real property located in the northwest corner of the real property described in paragraph (1) and consisting of approximately 15 acres. The deed of conveyance shall contain a covenant requiring that the real property conveyed to the School District be used only for public education purposes.”

(b) CONFORMING AMENDMENT.—Section 4(a) of such Act is amended by striking “section 3(a)” and inserting “section 3”.

#### TAX ADMINISTRATION GOOD GOVERNMENT ACT

On Wednesday, May 19, 2004, the Senate passed H.R. 1528, as follows:

H.R. 1528

*Resolved*, That the bill from the House of Representatives (H.R. 1528) entitled “An Act to amend the Internal Revenue Code of 1986 to protect taxpayers and ensure accountability of the Internal Revenue Service.”, do pass with the following amendment:

Strike out all after the enacting clause and insert:

#### SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the “Tax Administration Good Government Act”.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

#### TITLE I—IMPROVEMENTS IN TAX ADMINISTRATION AND TAXPAYER SAFEGUARDS

Subtitle A—Improvements in Efficiency and Safeguards in Internal Revenue Service Collection

Sec. 101. Waiver of user fee for installment agreements using automated withdrawals.

Sec. 102. Authorization for IRS to enter into installment agreements that provide for partial payment.

Sec. 103. Termination of installment agreements.

Sec. 104. Office of Chief Counsel review of offers-in-compromise.

Sec. 105. Authorization for IRS to require increased electronic filing of returns prepared by paid return preparers.

Sec. 106. Threshold on tolling of statute of limitations during review by Taxpayer Advocate Service.

Sec. 107. Increase in penalty for bad checks and money orders.

Sec. 108. Extension of time limit for contesting IRS levy.

Sec. 109. Individuals held harmless on improper levy on individual retirement plan.

Sec. 110. Authorization for Financial Management Service retention of transaction fees from levied amounts.

Sec. 111. Elimination of restriction on offsetting refunds from former residents.

#### Subtitle B—Processing and Personnel

Sec. 121. Information regarding statute of limitations.

Sec. 122. Annual report on IRS performance measures.

Sec. 123. Disclosure of tax information to facilitate combined employment tax reporting.

Sec. 124. Extension of declaratory judgment procedures to non-501(c)(3) tax-exempt organizations.

Sec. 125. Amendment to Treasury auction reforms.

Sec. 126. Revisions relating to termination of employment of IRS employees for misconduct.

Sec. 127. Expansion of IRS Oversight Board Authority.

Sec. 128. IRS Oversight Board approval of use of critical pay authority.

Sec. 129. Low-income taxpayer clinics.

Sec. 130. Taxpayer access to financial institutions.

Sec. 131. Enrolled agents.

Sec. 132. Establishment of disaster response team.

Sec. 133. Study of accelerated tax refunds.

Sec. 134. Study on clarifying recordkeeping responsibilities.

Sec. 135. Streamline reporting process for National Taxpayer Advocate.

Sec. 136. IRS Free File program.

Sec. 137. Modification of TIGTA reporting requirements.

Sec. 138. Study of IRS accounts receivable.

Sec. 139. Electronic Commerce Advisory Group.

Sec. 140. Study on modifications to schedules L and M-1.

Sec. 141. Regulation of Federal income tax return preparers and refund anticipation loan providers.

Sec. 142. Joint task force on offers-in-compromise.

#### Subtitle C—Other Provisions

Sec. 151. Penalty for failure to report interests in foreign financial accounts.

Sec. 152. Repeal of application of below-market loan rules to amounts paid to certain continuing care facilities.

Sec. 153. Public support by Indian tribal governments.

Sec. 154. Payroll agents subject to penalty for failure to collect and pay over tax, or attempt to evade or defeat tax.

#### TITLE II—REFORM OF PENALTY AND INTEREST

Sec. 201. Individual estimated tax.

Sec. 202. Corporate estimated tax.

Sec. 203. Increase in large corporation threshold for estimated tax payments.

Sec. 204. Abatement of interest.

Sec. 205. Deposits made to suspend running of interest on potential underpayments.

Sec. 206. Freeze of provisions regarding suspension of interest where Secretary fails to contact taxpayer.

Sec. 207. Clarification of application of Federal tax deposit penalty.

Sec. 208. Frivolous tax returns and submissions.

Sec. 209. Extension of notice requirements with respect to interest and penalty calculations.

Sec. 210. Expansion of interest netting.