

# Angling & Boating Alliance

May 19, 2026

The Honorable Sam Graves  
Chairman  
Transportation and Infrastructure Committee  
U.S. House of Representatives  
2165 Rayburn Bldg.  
Washington, D.C. 20515

The Honorable Rick Larsen  
Ranking Member  
Transportation and Infrastructure Committee  
U.S. House of Representatives  
2163 Rayburn Bldg.  
Washington, D.C. 20515

Dear Chairman Graves and Ranking Member Larsen:

On behalf of the Angling & Boating Alliance (Alliance), an ad hoc coalition of national recreational boating, angling, outdoor recreation interests, conservation groups, and state boating safety and natural resources agencies committed to the sustainable future of the Sport Fish Restoration and Boating Safety Trust Fund (Trust Fund), we write to express our gratitude for the Committee's inclusion of language to reauthorize the Trust Fund in the Sport Fishing and Recreational Boating Safety Title of the *BUILD America 250 Act*.

The Trust Fund is one of the most successful "user pays – public benefits" model programs in the world, relying on excise taxes on fishing tackle and electric trolling motors, and small engine and motorboat fuel taxes, to fund fisheries research and management, habitat restoration, fish hatchery operations, aquatic resources education, boating access construction, boating safety programs and more. Notably, reauthorization of the Trust Fund will allow state agencies to continue to fulfill their obligations to anglers, boaters, the public, and to conserve our natural resources.

This reauthorizing language will also:

- Continue depositing fuel taxes associated with recreational motorboats and small engines into the Trust Fund.
- Update the apportionment for the Interstate Fisheries Commissions from a flat amount to a percentage, ensuring these apportionments grow with the Trust Fund.
- Add an additional priority within the Boating Infrastructure Grant (BIG) program to benefit marinas that provide strategic marine fuels to boaters.

In addition to the provisions included in the Title, the Alliance also asks for the Committee's support for advancing as part of the *BUILD America 250 Act* two other pieces of legislation that relate to the Trust Fund:

- H.R.1494/S.1649, the Sporting Goods Excise Tax Modernization Act: This bill seeks to close a loophole whereby excise taxes on sportfishing and archery equipment sold directly to consumers by foreign sellers are not currently being collected, creating a competitive disadvantage for U.S. companies and resulting in lost funding for for the Trust Fund. The bill

would make U.S. online marketplaces responsible for excise taxes when they're involved in relevant transactions, consistent with the Government Accountability Office's recommendation (see [GAO-24-106569](#)).

- S. 2972 Fishing Equipment Tax Relief Act of 2025: Aerated bait buckets, when sold as a unit, are subject to a 10% excise tax. When an aerator and a bucket are sold as separate components, they are not subject to an excise tax. This bill would reduce the competitive disadvantage faced by manufacturers of aerated bait buckets by lowering the excise tax on aerated bait buckets to 3%, enabling more competitive pricing.

While these two bills lie outside the Committee's jurisdiction, they are also priorities of the Alliance for the Trust Fund, and we would welcome your support in helping to secure their passage this Congress.

Thank you for your support of the Trust Fund. As members of the Alliance, we stand ready to assist in ensuring the critical reauthorization of this "user pays – public benefits" model of aquatic resource conservation and boating access is again realized.

Sincerely,

Association of Fish and Wildlife Agencies  
American Sportfishing Association  
Bass Anglers Sportsman Society (B.A.S.S.)  
BoatU.S.  
Congressional Sportsmen's Foundation  
Marine Retailers Association of the Americas  
National Association of State Boating Law Administrators  
National Marine Manufacturers Association  
Trout Unlimited