The Alliance has agreed that the allocation for Coastal Wetlands be revised from the current 18.5% to 15.36% in order to achieve an allocation that is more closely aligned with receipts from the small engines gas tax (as originally intended).

The Sport Fish Restoration and Boating Trust Fund began to receive receipts from the small engines gas tax in FY1991 ($41,000,000) which resulted in a coastal wetlands allocation in FY1992 of $47,264,000. Receipts in FY1992 were $49,500,000 with an FY1993 allocation of exactly that same amount; receipts in FY1993 were $49,913,000 with an FY1994 allocation of exactly that same amount. So in the very early years it does appear that the original intent for the coastal wetlands allocation to closely approximate the small engines gas tax receipts was being achieved.

However, beginning with receipts in FY1994 of $49,531,000 with an FY1995 allocation of $49,939,000 (difference of $408,000), coastal wetlands has annually received more than has been generated by the small engines gas tax receipts. The difference ranges from the less than half a million dollars noted above to as much as $26.7 million dollars for FY2001 and $25.5 million dollars for FY2008. Overall from FY1994 through FY2012, the coastal wetlands account has received over $257 million more than has been generated by the small engines gas tax receipts. Just over the last 13 years (beginning with the FY2000 receipts that were then part of the distribution in FY2001), the coastal wetlands account has received nearly $208 million more than has been generated by the small engines gas tax.

While it can be noted that there has been a recent departure from the trend discussed above ($121.5 million in FY2013 receipts from the small engines gas tax with coastal wetlands slated to receive an allocation of $107.4 million), the percentage change in this position is needed to address the historical imbalance and correct it into future years. The need for this change is not a new concept and was a component of the 2009 work of the Angling and Boating Alliance in preparation for the anticipated reauthorization of the Trust Fund as part of the 2009 Highway Bill.

Through the purchases of fishing equipment, motorboat and small engine fuels and import duties, the Sport Fish Restoration and Boating Trust Fund is one of the most successful user pay, user benefit programs. The original intention of the coastal wetlands account was to align its proceeds with the small engines gas tax receipts. The decrease in the percentage within the Alliance proposal responds to not only the imbalance that has occurred every year for the last nineteen years, it also establishes an ebb and flow with all accounts being based on total revenues to the Trust Fund.