

### § 1112. Tax treatment of any gift, devise or bequest to the Commission

For the purpose of Federal income, estate, and gift taxes, any gift, devise, or bequest to or for the use of the Commission, and accepted by the Commission under authority of this chapter, shall be deemed to be a gift, devise, or bequest to or for the use of the United States, as the case may be, if it is not deducted as a gift, devise, or bequest to or for the use of the Government of Canada under the income, estate, or gift tax laws of the Government of Canada.

(Pub. L. 88-363, § 13, July 7, 1964, 78 Stat. 301.)

### § 1113. Authorization of appropriations

There are hereby authorized to be appropriated to the Department of the Interior without fiscal year limitation such sums as may be necessary for the purposes of this chapter and the agreement with the Government of Canada signed January 22, 1964, article 11 of which provides that the Governments of the United States and Canada shall share equally the costs of developing and the annual cost of operating and maintaining the Roosevelt Campobello International Park.

(Pub. L. 88-363, § 14, July 7, 1964, 78 Stat. 301.)

## CHAPTER 23—NATIONAL WILDERNESS PRESERVATION SYSTEM

- Sec.  
1131. National Wilderness Preservation System.
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  - (c) Review by Secretary of the Interior of roadless areas of national park system and national wildlife refuges and game ranges and suitability of areas for preservation as wilderness; authority of Secretary of the Interior to maintain roadless areas in national park system unaffected.
  - (d) Conditions precedent to administrative recommendations of suitability of areas for preservation as wilderness; publication in Federal Register; public hearings; views of State, county, and Federal officials; submission of views to Congress.
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- Sec.  
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1134. State and private lands within wilderness areas.
- (a) Access; exchange of lands; mineral interests restriction.
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  - (c) Acquisition of lands.
1135. Gifts, bequests, and contributions.
- (a) Acceptance by Secretary of Agriculture of land for preservation as wilderness; regulations.
  - (b) Authorization to accept private contributions and gifts.
1136. Annual reports to Congress.

### CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 90e, 90e-2, 273d, 410aaa, 410aaa-21, 410aaa-41, 410aaa-75, 410aaa-82, 410fff-2, 410fff-6, 410hhh-3, 410hhh-5, 460aa-1, 460dd-8, 460gg-1, 460ll, 460ll-1, 460oo, 460uu-31, 460uu-32, 460uu-47, 460vv-1, 460vv-3, 460bbb-3, 460ggg, 460mmm-4, 460nnn-25, 460nnn-62, 460nnn-72, 460ppp-6, 545b, 1281, 3102, 3150, 3199, 3203 of this title; title 42 section 12207; title 43 sections 1782, 1784, 2302.

### § 1131. National Wilderness Preservation System

#### (a) Establishment; Congressional declaration of policy; wilderness areas; administration for public use and enjoyment, protection, preservation, and gathering and dissemination of information; provisions for designation as wilderness areas

In order to assure that an increasing population, accompanied by expanding settlement and growing mechanization, does not occupy and modify all areas within the United States and its possessions, leaving no lands designated for preservation and protection in their natural condition, it is hereby declared to be the policy of the Congress to secure for the American people of present and future generations the benefits of an enduring resource of wilderness. For this purpose there is hereby established a National Wilderness Preservation System to be composed of federally owned areas designated by Congress as "wilderness areas", and these shall be administered for the use and enjoyment of the American people in such manner as will leave them unimpaired for future use and enjoyment as wilderness, and so as to provide for the protection of these areas, the preservation of their wilderness character, and for the gathering and dissemination of information regarding their use and enjoyment as wilderness; and no