

HR 1533 IH

112th CONGRESS  
1st Session  
**H. R. 1533**

To amend the Internal Revenue Code of 1986 to exempt certain shipping from the harbor maintenance tax.

**IN THE HOUSE OF REPRESENTATIVES**

**April 14, 2011**

Mr. TIBERI (for himself, Mr. HIGGINS, and Mr. LATOURETTE) introduced the following bill; which was referred to the Committee on Ways and Means

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**A BILL**

To amend the Internal Revenue Code of 1986 to exempt certain shipping from the harbor maintenance tax.

*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 `Short Sea Shipping Act of 2011'.

**SEC. 2. EXEMPTION OF CERTAIN COMMERCIAL CARGO FROM THE HARBOR MAINTENANCE TAX.**

(a) In General- Section 4462 of the Internal Revenue Code of 1986 is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

`(i) Exemption for Certain Short Sea Shipping Cargo-

`(1) IN GENERAL- No tax shall be imposed under section 4461(a) with respect to commercial cargo (other than bulk cargo) that is loaded at--

`(A) a port in the United States mainland and unloaded at another port in the United States mainland after transport solely by coastal route or river or unloaded at a port in Canada located in the Great Lakes St. Lawrence Seaway System, or

`(B) a port in Canada located in the Great Lakes St. Lawrence Seaway System and unloaded at a port in the United States mainland.

`(2) DEFINITIONS- In this subsection:

`(A) BULK CARGO- The term `bulk cargo' has the meaning given that term by section 53101(1) of title 46, United States Code.

`(B) GREAT LAKES ST. LAWRENCE SEAWAY SYSTEM- The term `Great Lakes St. Lawrence Seaway System' means the waterway between Duluth, Minnesota, and Nova Scotia, encompassing the 5 Great Lakes, their connecting channels, and the St. Lawrence River.

`(C) UNITED STATES MAINLAND- The term `United States mainland' has the meaning given such term in subsection (b)(3).'

(b) Effective Date- The amendments made by this section shall apply to port use after the date of enactment of this Act.

*END*