

111TH CONGRESS  
1ST SESSION

# H. R. 528

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

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2009

Mr. MCHUGH 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.

1       *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Short Sea Shipping  
5 Act of 2009”.

6 **SEC. 2. EXEMPTION OF CERTAIN COMMERCIAL AND BULK**  
7 **CARGO FROM THE HARBOR MAINTENANCE**  
8 **TAX.**

9       (a) IN GENERAL.—Section 4462 of the Internal Rev-  
10 enue Code of 1986 is amended by redesignating subsection

1 (i) as subsection (j) and by inserting after subsection (h)  
2 the following new subsection:

3 “(i) EXEMPTION FOR CERTAIN SHORT SEA SHIP-  
4 PING CARGO.—

5 “(1) IN GENERAL.—No tax shall be imposed  
6 under section 4461(a) with respect to commercial  
7 cargo (other than bulk cargo) that is loaded at—

8 “(A) a port in the United States mainland  
9 and unloaded at another port in the United  
10 States mainland after transport solely by coast-  
11 al route or river or unloaded at a port in Can-  
12 ada located in the Great Lakes St. Lawrence  
13 Seaway System, or

14 “(B) a port in Canada located in the Great  
15 Lakes St. Lawrence Seaway System and un-  
16 loaded at a port in the United States mainland.

17 “(2) DEFINITIONS.—In this subsection:

18 “(A) BULK CARGO.—The term ‘bulk cargo’  
19 has the meaning given that term by section  
20 53101(1) of title 46, United States Code.

21 “(B) GREAT LAKES ST. LAWRENCE SEA-  
22 WAY SYSTEM.—The term ‘Great Lakes St.  
23 Lawrence Seaway System’ means the waterway  
24 between Duluth, Minnesota, and Nova Scotia,

1 encompassing the 5 Great Lakes, their con-  
2 necting channels, and the St. Lawrence River.

3 “(C) UNITED STATES MAINLAND.—The  
4 term ‘United States mainland’ has the meaning  
5 given such term in subsection (b)(3).”.

6 (b) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to port use after the date of enact-  
8 ment of this Act.

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