

110TH CONGRESS  
2D SESSION

# S. 3199

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

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IN THE SENATE OF THE UNITED STATES

JUNE 25, 2008

Mr. LAUTENBERG (for himself, Ms. CANTWELL, Mr. SMITH, Mrs. MURRAY, Mr. SCHUMER, Ms. STABENOW, and Mr. VITTER) introduced the following bill; which was read twice and referred to the Committee on Finance

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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. EXEMPTION OF CERTAIN COMMERCIAL AND**  
4 **BULK CARGO FROM THE HARBOR MAINTENANCE TAX.**  
5

6 Section 4462 of the Internal Revenue Code of 1986  
7 is amended by redesignating subsection (i) as subsection  
8 (j) and by inserting after subsection (h) the following new  
9 subsection:

1       “(i) EXEMPTION FOR CERTAIN SHORT SEA SHIP-  
2 PING CARGO.—

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

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

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

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

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

19                      “(B) GREAT LAKES SAINT LAWRENCE SEA-  
20 WAY SYSTEM.—The term ‘Great Lakes Saint  
21 Lawrence Seaway System’ means the waterway  
22 between Duluth, Minnesota, and Sept Iles, Que-  
23 bec, encompassing the 5 Great Lakes, their  
24 connecting channels, and the Saint Lawrence  
25 River.

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

4 **SEC. 2. EFFECTIVE DATE.**

5                   The amendments made by section 1 shall apply to  
6 port use after the date of enactment of this Act.

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