

109TH CONGRESS
1ST SESSION

H. R. 3319

To amend the Internal Revenue Code of 1986 to provide an exemption from the harbor maintenance tax for certain shipping between United States mainland ports.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2005

Mr. WELDON of Florida (for himself and Mr. SHAYS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide an exemption from the harbor maintenance tax for certain shipping between United States mainland ports.

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 Tax Exemption Act of 2005”.

1 **SEC. 2. EXEMPTION FROM HARBOR MAINTENANCE TAX**
 2 **FOR CERTAIN SHIPPING BETWEEN UNITED**
 3 **STATES MAINLAND PORTS.**

4 (a) IN GENERAL.—Section 4462 of the Internal Rev-
 5 enue Code of 1986 is amended by redesignating subsection
 6 (i) as subsection (j) and by inserting after subsection (h)
 7 the following new subsection:

8 “(i) EXEMPTION FOR CERTAIN SHIPPING BETWEEN
 9 UNITED STATES MAINLAND PORTS.—No tax shall be im-
 10 posed under section 4461(a) with respect to—

11 “(1) cargo contained in intermodal cargo con-
 12 tainers and loaded by crane on a vessel or cargo
 13 loaded on a vessel by means of wheeled technology
 14 in a port in the United States mainland for trans-
 15 portation to another port in the United States main-
 16 land solely by coastal route or river (or combination
 17 thereof), and

18 “(2) the unloading of cargo described in para-
 19 graph (1) in a port in the United States mainland.
 20 For purposes of this subsection, the term ‘United States
 21 mainland’ has the meaning given such term in subsection
 22 (b).”.

23 (b) EFFECTIVE DATE.—The amendment made by
 24 this section shall take effect on the date of the enactment
 25 of this Act.