

119TH CONGRESS
2D SESSION

H. R. 10153

To amend the Internal Revenue Code of 1986 to treat income earned by
United States merchant mariners as foreign earned income.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 27, 2026

Mr. FITZPATRICK (for himself, Mr. SUOZZI, Ms. MALLIOTAKIS, and Mr.
BOYLE of Pennsylvania) 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 treat in-
come earned by United States merchant mariners as
foreign earned income.

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 “American Mariner Tax
5 Fairness Act”.

1 **SEC. 2. INCOME EARNED BY UNITED STATES MERCHANT**
2 **MARINERS TREATED AS FOREIGN EARNED**
3 **INCOME.**

4 (a) IN GENERAL.—Section 911(d) of the Internal
5 Revenue Code of 1986 is amended by redesignating para-
6 graphs (5) through (9) as paragraphs (6) through (10),
7 respectively, and by inserting after paragraph (4) the fol-
8 lowing new paragraph:

9 “(5) SPECIAL RULES FOR UNITED STATES MER-
10 CHANT MARINERS.—

11 “(A) IN GENERAL.—In the case of an indi-
12 vidual who is a United States merchant mar-
13 iner—

14 “(i) notwithstanding paragraph (1),
15 such individual shall be treated as a quali-
16 fied individual with respect to the days de-
17 scribed in subparagraph (B)(i)(II) during
18 which such individual was actively em-
19 ployed on a qualifying vessel while such
20 vessel was used in the United States for-
21 eign trade, and in applying subsections
22 (b)(2)(A), (c)(1)(B)(ii), and (c)(2)(A)(ii)
23 with respect to such individual, only such
24 days shall be taken into account, and

25 “(ii) notwithstanding subsection
26 (b)(1)(A), any earned income received by

1 such individual which is attributable to
2 such employment with respect to such days
3 shall (subject to subsection (b)(1)(B)) be
4 treated as foreign earned income.

5 “(B) DEFINITIONS.—For purposes of this
6 paragraph—

7 “(i) UNITED STATES MERCHANT MAR-
8 INER.—The term ‘United States merchant
9 mariner’ means any individual who—

10 “(I) is a citizen or resident of the
11 United States, and

12 “(II) during any period of 12
13 consecutive months, is actively em-
14 ployed on a qualifying vessel, while
15 such vessel is used in the United
16 States foreign trade, during at least
17 90 full days in such period.

18 “(ii) QUALIFYING VESSEL.—The term
19 ‘qualifying vessel’ means a self-propelled
20 (or a combination self-propelled and non-
21 self-propelled) United States flag vessel of
22 not less than 6,000 deadweight tons used
23 exclusively in the United States foreign
24 trade.

1 “(iii) UNITED STATES FOREIGN
2 TRADE.—The term ‘United States foreign
3 trade’ has the meaning given such term by
4 section 1355(a)(7) (determined by insert-
5 ing ‘(or a possession thereof)’ after ‘United
6 States’).

7 “(iv) UNITED STATES FLAG VES-
8 SEL.—The term ‘United States flag vessel’
9 has the meaning given such term by sec-
10 tion 1355(a)(5).”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 911(f)(1) of such Code is amended
13 by striking “subsection (d)(6)” and inserting “sub-
14 section (d)(7)”.

15 (2) Section 1411(d)(2) of such Code is amend-
16 ed by striking “section 911(d)(6)” and inserting
17 “section 911(d)(7)”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning after
20 the date of the enactment of this Act.

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