

Public Law 106-489  
106th Congress

An Act

To amend title 46, United States Code, to provide equitable treatment with respect to State and local income taxes for certain individuals who perform duties on vessels.

Nov. 9, 2000  
[S. 893]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. AMENDMENT OF CHAPTER 111 OF TITLE 46, UNITED STATES CODE.**

Section 11108 of title 46, United States Code, is amended—  
(1) by inserting “(a) WITHHOLDING.—” before “WAGES”; and  
(2) by adding at the end the following:

“(b) LIABILITY.—

“(1) LIMITATION ON JURISDICTION TO TAX.—An individual to whom this subsection applies is not subject to the income tax laws of a State or political subdivision of a State, other than the State and political subdivision in which the individual resides, with respect to compensation for the performance of duties described in paragraph (2).

“(2) APPLICATION.—This subsection applies to an individual—

“(A) engaged on a vessel to perform assigned duties in more than one State as a pilot licensed under section 7101 of this title or licensed or authorized under the laws of a State; or

“(B) who performs regularly-assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one State.”.

Approved November 9, 2000.

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**LEGISLATIVE HISTORY—S. 893 (H.R. 1293):**

HOUSE REPORTS: No. 106-927, Pt. 1 accompanying H.R. 1293 (Comm. on the Judiciary).

SENATE REPORTS: No. 106-421 (Comm. on Commerce, Science, and Transportation).

CONGRESSIONAL RECORD, Vol. 146 (2000):  
Sept. 28, considered and passed Senate.  
Oct. 24, considered and passed House.

