

105TH CONGRESS
1ST SESSION

S. 379

Entitled the “Native Alaskan Subsistence Whaling Provision”.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 27, 1997

Mr. MURKOWSKI (for himself and Mr. STEVENS) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

Entitled the “Native Alaskan Subsistence Whaling
Provision”.

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. CHARITABLE CONTRIBUTION DEDUCTION FOR**
4 **CERTAIN EXPENSES INCURRED IN SUPPORT**
5 **OF NATIVE ALASKAN SUBSISTENCE WHAL-**
6 **ING.**

7 (a) IN GENERAL.—Section 170 of the Internal Reve-
8 nue Code of 1986 (relating to charitable, etc., contribu-
9 tions and gifts) is amended by redesignating subsection
10 (m) as subsection (n) and by inserting after subsection
11 (l) the following new subsection:

★(Star Print)

1 “(m) EXPENSES PAID BY CERTAIN WHALING CAP-
 2 TAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE
 3 WHALING.—

4 “(1) IN GENERAL.—In the case of an individual
 5 who is recognized by the Alaska Eskimo Whaling
 6 Commission as a whaling captain charged with the
 7 responsibility of maintaining and carrying out sanc-
 8 tioned whaling activities and who engages in such
 9 activities during the taxable year, the amount de-
 10 scribed in paragraph (2) (to the extent such amount
 11 does not exceed \$7,500 for the taxable year) shall be
 12 treated for purposes of this section as a charitable
 13 contribution.

14 “(2) AMOUNT DESCRIBED.—The amount de-
 15 scribed in this paragraph is the aggregate of the rea-
 16 sonable and necessary whaling expenses paid by the
 17 taxpayer during the taxable year in carrying out
 18 sanctioned whaling activities. For purposes of the
 19 preceding sentence, the term ‘whaling expenses’ in-
 20 cludes expenses for—

21 “(A) the acquisition and maintenance of
 22 whaling boats, weapons, and gear used in sanc-
 23 tioned whaling activities,

1 “(B) the supplying of food for the crew
2 and other provisions for carrying out such ac-
3 tivities, and

4 “(C) storage and distribution of the catch
5 from such activities.

6 “(3) SANCTIONED WHALING ACTIVITIES.—For
7 purposes of this subsection, the term ‘sanctioned
8 whaling activities’ means subsistence bowhead whale
9 hunting activities conducted pursuant to the man-
10 agement plan of the Alaska Eskimo Whaling Com-
11 mission.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 subsection (a) shall apply to all taxable years beginning
14 before, on, or after the date of the enactment of this Act.

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