

106TH CONGRESS  
1ST SESSION

# H. R. 813

To amend the Internal Revenue Code of 1986 to allow a charitable contribution deduction for certain expenses incurred by whaling captains in support of Native Alaskan subsistence whaling.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 23, 1999

Mr. YOUNG of Alaska introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a charitable contribution deduction for certain expenses incurred by whaling captains in support of Native Alaskan subsistence whaling.

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-

1 tions and gifts) is amended by redesignating subsection  
 2 (m) as subsection (n) and by inserting after subsection  
 3 (l) the following new subsection:

4 “(m) EXPENSES PAID BY CERTAIN WHALING CAP-  
 5 TAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE  
 6 WHALING.—

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

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

24 “(A) the acquisition and maintenance of  
 25 boats, weapons, and gear used in the hunt,

1           “(B) the supplying of food for the crew  
2           and other provisions for carrying out sanctioned  
3           whaling activities, 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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