

106TH CONGRESS  
1ST SESSION

# S. 713

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

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## IN THE SENATE OF THE UNITED STATES

MARCH 25, 1999

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

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a charitable deduction for certain expenses incurred 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. SHORT TITLE.**

4       This Act may be cited as the “Native Alaskan Sub-  
5       sistence Whaling Act of 1999”.

1 **SEC. 2. CHARITABLE CONTRIBUTION DEDUCTION FOR CER-**  
 2 **TAIN EXPENSES INCURRED IN SUPPORT OF**  
 3 **NATIVE ALASKAN SUBSISTENCE WHALING.**

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

9 “(m) EXPENSES PAID BY CERTAIN WHALING CAP-  
 10 TAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE  
 11 WHALING.—

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

22 “(2) AMOUNT DESCRIBED.—

23 “(A) IN GENERAL.—The amount described  
 24 in this paragraph is the aggregate of the rea-  
 25 sonable and necessary whaling expenses paid by

1 the taxpayer during the taxable year in carrying  
 2 out sanctioned whaling activities.

3 “(B) WHALING EXPENSES.—For purposes  
 4 of subparagraph (A), the term ‘whaling ex-  
 5 penses’ includes expenses for—

6 “(i) the acquisition and maintenance  
 7 of whaling boats, weapons, and gear used  
 8 in sanctioned whaling activities,

9 “(ii) the supplying of food for the  
 10 crew and other provisions for carrying out  
 11 such activities, and

12 “(iii) storage and distribution of the  
 13 catch from such activities.

14 “(3) SANCTIONED WHALING ACTIVITIES.—For  
 15 purposes of this subsection, the term ‘sanctioned  
 16 whaling activities’ means subsistence bowhead whale  
 17 hunting activities conducted pursuant to the man-  
 18 agement plan of the Alaska Eskimo Whaling Com-  
 19 mission.”

20 (b) EFFECTIVE DATE.—The amendments made by  
 21 subsection (a) shall apply to taxable years beginning after  
 22 December 31, 1998.

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