

107TH CONGRESS
2D SESSION

H. R. 4835

To amend the Internal Revenue Code of 1986 to provide that the harbor maintenance tax is applied to certain ports that import cargo exceeding \$100,000,000 in value per year.

IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2002

Mr. CAPUANO (for himself, Mr. DELAHUNT, Mr. NEAL of Massachusetts, Mr. MARKEY, and Mr. LYNCH) 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 provide that the harbor maintenance tax is applied to certain ports that import cargo exceeding \$100,000,000 in value per year.

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. APPLICATION OF HARBOR MAINTENANCE TAX**
4 **TO CERTAIN PORTS IMPORTING CARGO EX-**
5 **CEEDING \$100,000,000 IN VALUE.**

6 (a) IN GENERAL.—Section 4462(a)(2) of the Internal
7 Revenue Code of 1986 (defining port) is amended by add-
8 ing at the end the following new subparagraph:

1 “(D) SPECIAL RULE FOR FACILITIES USED
2 TO TRANSPORT IMPORTED CARGO WORTH MORE
3 THAN \$100,000,000 IN A CALENDAR YEAR.—

4 “(i) IN GENERAL.—The exception
5 under subparagraph (B) shall not apply
6 for a calendar year if for any preceding
7 calendar year after 2001 the channel or
8 harbor was used to transport commercial
9 cargo entering the United States with an
10 aggregate value exceeding \$100,000,000.

11 “(ii) REINSTATEMENT OF EXCEP-
12 TION.—Clause (i) shall cease to apply to
13 any calendar year which is after a period
14 of 3 consecutive calendar years in which—

15 “(I) the aggregate value of such
16 cargo was \$100,000,000 or less dur-
17 ing each year, and

18 “(II) no Federal funds were used
19 for construction, maintenance, or op-
20 eration.

21 “(ii) DURATION OF REINSTATE-
22 MENT.—Clause (ii) shall continue to apply
23 to each calendar year after the first cal-
24 endar year to which such clause applies
25 only so long as the aggregate value of such

1 cargo was \$100,000,000 or less during the
2 preceding calendar year.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall take effect on January 1, 2003.

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