

107TH CONGRESS
2D SESSION

H. R. 5199

To amend the Internal Revenue Code of 1986 to exempt certain United States international ports from the harbor maintenance tax.

IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2002

Ms. DUNN of Washington (for herself, Mr. McDERMOTT, Mr. DICKS, Mr. LARSEN of Washington, Mr. SMITH of Washington, Mr. NETHERCUTT, Mr. INSLEE, and Mr. HASTINGS of Washington) 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 exempt certain United States international ports from the harbor maintenance tax.

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 “United States Port
5 Opportunity and Revitalizing Trade Act of 2002”.

1 **SEC. 2. EXEMPTION OF CERTAIN UNITED STATES INTER-**
2 **NATIONAL PORTS FROM HARBOR MAINTENANCE TAX.**
3

4 (a) IN GENERAL.—Paragraph (2) of section 4462(a)
5 of the Internal Revenue Code of 1986 (defining port) is
6 amended by adding at the end the following new subpara-
7 graph:

8 “(D) SPECIAL RULE FOR CERTAIN PORTS
9 LOCATED NEAR FOREIGN INTERNATIONAL CON-
10 TAINER PORTS.—

11 “(i) IN GENERAL.—The term ‘port’
12 does not include any port—

13 “(I) which is located within 200
14 miles of a container port of a country
15 contiguous to the United States, and

16 “(II) at which no Federal funds
17 received in the Treasury under section
18 4461 (relating to the harbor mainte-
19 nance tax) are used for construction,
20 maintenance, or operation in the port
21 authority area after the date of the
22 enactment of this subparagraph.

23 “(ii) CONTAINER PORT.—For pur-
24 poses of clause (i)(I), the term ‘container
25 port’ means a port at which during the pe-
26 riod January 1, 2001, through December

1 31, 2001, not less than 400,000 cargo con-
2 tainers were loaded or unloaded on or from
3 vessels.

4 “(iii) CARGO CONTAINER.—For pur-
5 poses of clause (ii), no container shall be
6 treated as a cargo container unless the in-
7 side volume of such container is not less
8 than a 20-foot equivalent measure.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 subsection (a) shall apply to the loading or unloading of
11 cargo after the date of enactment of this Act.

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