

107TH CONGRESS  
2D SESSION

# S. 2787

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

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IN THE SENATE OF THE UNITED STATES

JULY 24, 2002

Mrs. MURRAY (for herself and Ms. CANTWELL) 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 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 “U.S. Port Opportunity  
5       and Revitalizing Trade Act”.

6       **SEC. 2. EXEMPTION OF CERTAIN UNITED STATES INTER-**  
7                               **NATIONAL PORTS FROM HARBOR MAINTENANCE TAX.**  
8

9       (a) IN GENERAL.—Paragraph (2) of section 4462(a)  
10       of the Internal Revenue Code of 1986 (defining port) is

1 amended by adding at the end the following new subpara-  
 2 graph:

3 “(D) SPECIAL RULE FOR CERTAIN PORTS  
 4 LOCATED NEAR FOREIGN INTERNATIONAL CON-  
 5 TAINER PORTS.—

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

8 “(I) which is located within 200  
 9 miles of a container port of a country  
 10 contiguous to the United States, and

11 “(II) at which no Federal funds  
 12 received in the Treasury under section  
 13 4461 (relating to the harbor mainte-  
 14 nance tax) are used for construction,  
 15 maintenance, or operation in the port  
 16 authority area after the date of the  
 17 enactment of this subparagraph.

18 “(ii) CONTAINER PORT.—For pur-  
 19 poses of clause (i)(I), the term ‘container  
 20 port’ means a port at which during the pe-  
 21 riod January 1, 2001, through December  
 22 31, 2001, not less than 400,000 cargo con-  
 23 tainers were loaded or unloaded on or from  
 24 vessels.

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

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

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