

107TH 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

APRIL 5, 2001

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 2001”.

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.

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, 2000.

