

108TH CONGRESS
1ST SESSION

H. R. 3670

To amend the Internal Revenue Code of 1986 to impose a 100 percent tax on amounts received from trading with Cuba if the trading is conditioned explicitly or otherwise on lobbying Congress to lift trade or travel restrictions on Cuba.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2003

Mr. DEUTSCH (for himself and Mr. MENENDEZ) 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 impose a 100 percent tax on amounts received from trading with Cuba if the trading is conditioned explicitly or otherwise on lobbying Congress to lift trade or travel restrictions on Cuba.

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 “Anti-Communist Co-
5 operation Act of 2003”.

1 **SEC. 2. 100 PERCENT TAX ON AMOUNTS RECEIVED BY CER-**
 2 **TAIN PERSONS FROM TRADING WITH CUBA.**

3 (a) IN GENERAL.—Subtitle D of the Internal Rev-
 4 enue Code of 1986 is amended by inserting after chapter
 5 44 the following new chapter:

6 **“CHAPTER 45—TAX ON AMOUNTS RE-**
 7 **CEIVED BY CERTAIN PERSONS FROM**
 8 **TRADING WITH CUBA**

“Sec. 4986. Imposition of tax.

9 **“SEC. 4986. IMPOSITION OF TAX.**

10 “(a) IN GENERAL.—There is hereby imposed on any
 11 United States person a tax of 100 percent of the amount
 12 received by such person directly or indirectly from the sale,
 13 lease, or licensing of property or services for consumption
 14 or use in Cuba if there is an agreement or understanding
 15 that such person will directly or indirectly lobby Congress
 16 to lift trade or travel restrictions on Cuba.

17 “(b) ADMINISTRATIVE PROVISIONS.—

18 “(1) PAYMENTS TAXED ONLY ONCE.—Gross in-
 19 come shall not include any payment on which tax is
 20 imposed by subsection (a).

21 “(2) OTHER ADMINISTRATIVE PROVISIONS.—

22 For purposes of subtitle F, any tax imposed by this
 23 section shall be treated as a tax imposed by subtitle
 24 A.”

1 (b) CLERICAL AMENDMENT.—The table of chapters
2 for subtitle D is amended by inserting after the item relat-
3 ing to chapter 44 the following new item:

“Chapter 45. Tax on amounts received by certain persons from
trading with Cuba.”

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to amounts received after the date
6 of the enactment of this Act.

