

108TH CONGRESS
2D SESSION

H. R. 3882

To amend the Internal Revenue Code of 1986 to exempt from the harbor maintenance tax certain truck cargo on a ferry operating between two ports for the sole purpose of bypassing traffic congestion on the nearest international bridge serving the area in which such ports are located.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2004

Mr. ENGLISH 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 from the harbor maintenance tax certain truck cargo on a ferry operating between two ports for the sole purpose of bypassing traffic congestion on the nearest international bridge serving the area in which such ports are located.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXEMPTION FOR CERTAIN FERRY BORNE**
 2 **TRAILER CARGO FROM HARBOR MAINTENANCE TAX.**
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4 (a) IN GENERAL.—Section 4462 of the Internal Revenue Code of 1986 (relating to definitions and special
 5 rules) is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

9 “(i) EXEMPTION FOR CERTAIN FERRY BORNE
 10 TRAILER CARGO.—

11 “(1) IN GENERAL.—The tax imposed by section 4461(a) shall not apply to cargo which is qualified
 12 ferry trailer cargo.
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14 “(2) QUALIFIED FERRY TRAILER CARGO.—For purposes of paragraph (1), the term ‘qualified ferry
 15 trailer cargo’ means cargo which is on or in a truck trailer or semitrailer parked on a ferry which is operating
 16 between two ports for the sole purpose of transporting such trailers and trucks between such
 17 ports due to traffic congestion on the nearest international bridge serving the area in which such ports
 18 are located.”.
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23 (b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to port use after December 31,
 24 2004.
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