

110TH CONGRESS
1ST SESSION

H. R. 1499

To amend the Internal Revenue Code of 1986 to exempt from the harbor maintenance tax certain commercial cargo loaded or unloaded at United States ports.

IN THE HOUSE OF REPRESENTATIVES

MARCH 13, 2007

Mr. CUMMINGS 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 commercial cargo loaded or unloaded at United States ports.

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 “Short Sea Shipping
5 Promotion Act of 2007”.

6 **SEC. 2. EXEMPTION OF CERTAIN COMMERCIAL CARGO**
7 **FROM THE HARBOR MAINTENANCE TAX.**

8 (a) IN GENERAL.—Section 4462 of the Internal Rev-
9 enue Code of 1986 is amended by redesignating subsection

1 (i) as subsection (j) and by inserting after subsection (h)
2 the following new subsection:

3 “(i) EXEMPTION FOR CERTAIN SHORT SEA SHIP-
4 PING CARGO.—

5 “(1) IN GENERAL.—No tax shall be imposed
6 under section 4461(a) with respect to cargo con-
7 tained in intermodal cargo containers and loaded by
8 crane on a vessel, or cargo loaded on a vessel by
9 means of wheeled technology—

10 “(A) that is loaded at a port in the United
11 States and unloaded at another port in the
12 United States or a port in Canada located in
13 the Great Lakes Saint Lawrence Seaway Sys-
14 tem, or

15 “(B) that is loaded at a port in Canada lo-
16 cated in the Great Lakes Saint Lawrence Sea-
17 way System and unloaded at a port in the
18 United States.

19 “(2) GREAT LAKES SAINT LAWRENCE SEAWAY
20 SYSTEM.—For the purposes of this subsection, the
21 term ‘Great Lakes Saint Lawrence Seaway System’
22 means the waterway between Duluth, Minnesota and
23 Sept. Iles, Quebec, encompassing the five Great
24 Lakes, their connecting channels, and the Saint
25 Lawrence River.”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect on the date of enactment of
3 this Act.

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