

110TH CONGRESS
1ST SESSION

H. R. 981

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 Great Lakes Saint Lawrence Seaway System.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 12, 2007

Mrs. JONES of Ohio (for herself and Mr. ENGLISH of Pennsylvania) 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 in the Great Lakes Saint Lawrence Seaway System.

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 “Great Lakes Short
5 Sea Shipping Enhancement Act of 2007”.

1 SEC. 2. EXEMPTION OF CERTAIN COMMERCIAL CARGO

2 FROM THE HARBOR MAINTENANCE TAX.

3 (a) IN GENERAL.—Section 4462 of the Internal Rev-
4 enue Code of 1986 is amended by redesignating subsection
5 (i) as subsection (j) and by inserting after subsection (h)
6 the following new subsection:

7 “(i) EXEMPTION FOR CERTAIN CARGO TRANS-
8 PORTED ON THE GREAT LAKES SAINT LAWRENCE SEA-
9 WAY SYSTEM.—

10 “(1) IN GENERAL.—No tax shall be imposed
11 under section 4461(a) with respect to—

12 “(A) commercial cargo (other than bulk
13 cargo) loaded at a port in the United States lo-
14 cated in the Great Lakes Saint Lawrence Sea-
15 way System and unloaded at another port in
16 the United States located in such system, and

17 “(B) commercial cargo (other than bulk
18 cargo) unloaded at a port in the United States
19 located in the Great Lakes Saint Lawrence Sea-
20 way System which was loaded at a port in Can-
21 ada located in such system.

22 “(2) BULK CARGO.—For the purpose of para-
23 graph (1), the term ‘bulk cargo’ shall have the
24 meaning given such term by section 53101(1) of
25 title 46, United States Code (as in effect on the date
26 of the enactment of this section).

1 “(3) GREAT LAKES SAINT LAWRENCE SEAWAY
2 SYSTEM.—For purposes of this subsection, the term
3 ‘Great Lakes Saint Lawrence Seaway System’
4 means the waterway between Duluth, Minnesota and
5 Sept. Iles, Quebec, encompassing the five Great
6 Lakes, their connecting channels, and the Saint
7 Lawrence River.”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall take effect on the date of enactment of
10 this Act.

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