

116TH CONGRESS
1ST SESSION

H. R. 5351

To amend the Internal Revenue Code of 1986 to exempt certain shipping
from the harbor maintenance tax.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2019

Mr. HIGGINS of New York (for himself and Mr. KELLY 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
certain shipping from the harbor maintenance tax.

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 Act of 2019”.

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 commercial
 7 cargo (other than bulk cargo) which—

8 “(A) is loaded at a port in the United
 9 States mainland and is unloaded at—

10 “(i) another port in the United States
 11 mainland after transport solely by coastal
 12 route or river, or

13 “(ii) a port in Canada located in the
 14 Great Lakes St. Lawrence Seaway System,
 15 or

16 “(B) is loaded at a port in Canada located
 17 in the Great Lakes St. Lawrence Seaway Sys-
 18 tem and is unloaded at a port in the United
 19 States mainland.

20 “(2) DEFINITIONS.—In this subsection:

21 “(A) BULK CARGO.—The term ‘bulk cargo’
 22 has the meaning given that term by section
 23 53101(1) of title 46, United States Code.

24 “(B) GREAT LAKES ST. LAWRENCE SEA-
 25 WAY SYSTEM.—The term ‘Great Lakes St.

1 Lawrence Seaway System’ means the waterway
2 between Duluth, Minnesota, and Nova Scotia,
3 encompassing the 5 Great Lakes, their con-
4 necting channels, and the St. Lawrence River.

5 “(C) UNITED STATES MAINLAND.—The
6 term ‘United States mainland’ has the meaning
7 given such term in subsection (b)(3).”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to port use after the date of the
10 enactment of this Act.

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