

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60109 .....	46 App.:98.	R.S. §4204; Apr. 5, 1906, ch. 1366, §3, 34 Stat. 100.

This section is substituted for the source provision to eliminate unnecessary words.

**CHAPTER 603—TONNAGE TAXES AND LIGHT MONEY**

- Sec.
- 60301. Regular tonnage taxes.
  - 60302. Special tonnage taxes.
  - 60303. Light money.
  - 60304. Presidential suspension of tonnage taxes and light money.
  - 60305. Vessels in distress.
  - 60306. Vessels not engaged in trade.
  - 60307. Vessels engaged in coastwise trade or the fisheries.
  - 60308. Vessels engaged in Great Lakes trade.
  - 60309. Passenger vessels making trips between ports of the United States and foreign ports.
  - 60310. Vessels making daily trips on interior waters.
  - 60311. Hospital vessels in time of war.
  - 60312. Rights under treaties preserved.

**§ 60301. Regular tonnage taxes**

(a) LOWER RATE.—A tax is imposed at the rate of 4.5 cents per ton, not to exceed a total of 22.5 cents per ton per year, for fiscal years 2006 through 2010, and 2 cents per ton, not to exceed a total of 10 cents per ton per year, for each fiscal year thereafter, at each entry in a port of the United States of—

(1) a vessel entering from a foreign port or place in North America, Central America, the West Indies Islands, the Bahama Islands, the Bermuda Islands, or the coast of South America bordering the Caribbean Sea; or

(2) a vessel returning to the same port or place in the United States from which it departed, and not entering the United States from another port or place, except—

- (A) a vessel of the United States;
- (B) a recreational vessel (as defined in section 2101 of this title); or
- (C) a barge.

(b) HIGHER RATE.—A tax is imposed at the rate of 13.5 cents per ton, not to exceed a total of 67.5 cents per ton per year, for fiscal years 2006 through 2010, and 6 cents per ton, not to exceed a total of 30 cents per ton per year, for each fiscal year thereafter, on a vessel at each entry in a port of the United States from a foreign port or place not named in subsection (a)(1).

(c) EXCEPTION FOR VESSELS ENTERING OTHER THAN BY SEA.—Subsection (a) does not apply to a vessel entering other than by sea from a foreign port or place at which tonnage, lighthouse, or other equivalent taxes are not imposed on vessels of the United States.

(Pub. L. 109-304, §9(b), Oct. 6, 2006, 120 Stat. 1677; Pub. L. 109-171, title IV, §4001, Feb. 8, 2006, 120 Stat. 27; Pub. L. 110-181, div. C, title XXXV, §3524, Jan. 28, 2008, 122 Stat. 600.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60301(a) .....	46 App.:121 (2d sentence words before semicolon).	Aug. 5, 1909, ch. 6, §36 (1st sentence), 36 Stat. 111; Pub. L. 101-508, title X, §10402(a), Nov. 5, 1990, 104 Stat. 1388-398; Pub. L. 103-66, title IX, §9001(a)(1), (2), (c)(1), Aug. 10, 1993, 107 Stat. 402; Pub. L. 105-33, title IX, §9201(a), Aug. 5, 1997, 111 Stat. 671.
60301(b) .....	46 App.:121 (2d sentence words after semicolon).	
60301(c) .....	46 App.:132.	Mar. 8, 1910, ch. 86, 36 Stat. 234; Pub. L. 101-508, title X, §10402(b), Nov. 5, 1990, 104 Stat. 1388-399; Pub. L. 103-66, title IX, §9001(b), Aug. 10, 1993, 107 Stat. 402; Pub. L. 105-33, title IX, §9201(b), Aug. 5, 1997, 111 Stat. 671.

In this section, the tax rates for fiscal years 1991 through 2002 are omitted as obsolete.

In subsection (a)(1), the words “West Indies Islands” are substituted for “West India Islands” to conform to current geographic terminology. The word “Newfoundland” is omitted because Newfoundland is now part of Canada.

In subsection (a)(2), the reference to the definitions in section 2101 is confined to “recreational vessel” because the definitions of “vessel of the United States” and “barge” are being moved to chapter 1 of the revised title and being made applicable title-wide.

**Editorial Notes**

AMENDMENTS

2008—Pub. L. 110-181, §3524(b), repealed Pub. L. 109-171, §4001. See 2006 Amendment note below.

Subsecs. (a), (b). Pub. L. 110-181, §3524(a)(1), incorporated the substance of the amendment by Pub. L. 109-171, §4001, into this section by substituting “4.5 cents per ton, not to exceed a total of 22.5 cents per ton per year, for fiscal years 2006 through 2010, and 2 cents per ton, not to exceed a total of 10 cents per ton per year, for each fiscal year thereafter,” for “2 cents per ton (but not more than a total of 10 cents per ton per year)” in subsec. (a) and “13.5 cents per ton, not to exceed a total of 67.5 cents per ton per year, for fiscal years 2006 through 2010, and 6 cents per ton, not to exceed a total of 30 cents per ton per year, for each fiscal year thereafter,” for “6 cents per ton (but not more than a total of 30 cents per ton per year)” in subsec. (b). See 2006 Amendment note below and section 18(a) of Pub. L. 109-304, set out as a Legislative Purpose and Construction note preceding section 101 of this title.

2006—Pub. L. 109-171, §4001, which directed the amendment of sections 121 and 132 of the former Appendix to this title from which this section was derived, was repealed by Pub. L. 110-181, §3524(b). See 2008 Amendment note for subsecs. (a), (b) and Historical and Revision notes above.

**§ 60302. Special tonnage taxes**

(a) ENTRY FROM FOREIGN PORT OR PLACE.—Regardless of whether a tax is imposed under section 60301 of this title, a tax is imposed on a vessel at each entry in a port of the United States from a foreign port or place at the following rates:

- (1) 30 cents per ton on a vessel built in the United States but owned in any part by a subject of a foreign country.
- (2) 50 cents per ton on other vessels not of the United States.
- (3) 50 cents per ton on a vessel of the United States having an officer who is not a citizen of the United States.