§ 60304. Presidential suspension of tonnage taxes and light money

If the President is satisfied that the government of a foreign country does not impose discriminating or countervailing duties to the disadvantage of the United States, the President shall suspend the imposition of special tonnage taxes and light money under sections 60302 and 60303 of this title on vessels of that country.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
60304	46 App.:121 (5th sentence words after semicolon).	R.S. §4219 (4th sentence words after semicolon); Feb. 27, 1877, ch. 69, §1, 19 Stat. 250.

The words ''If the President is satisfied . . . the President shall suspend the imposition'' are substituted for ''none of the duties . . . shall be levied . . . if the President of the United States shall be satisfied'', the words ''does not impose'' are substituted for ''have been abolished'', and the words ''special tonnage taxes and light money'' are substituted for ''duties on tonnage above mentioned'', for clarity.

§ 60305. Vessels in distress

A vessel is exempt from tonnage taxes and light money when it enters because it is in distress.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
60305	46 App.:121 (3d sentence related to distress).	Aug. 5, 1909, ch. 6, §36 (2d sentence related to distress), 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)(3), (c)(1), Aug. 10, 1993, 107 Stat. 402.

The words ''and light money'' are added for clarity and consistency. See 19 C.F.R. §4.21 (2003).

§ 60306. Vessels not engaged in trade

A vessel is exempt from tonnage taxes and light money when not engaged in trade.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
60306	46 App.:121 (3d sentence related to trade).	Aug. 5, 1909, ch. 6, §36 (2d sentence related to trade), 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)(3), (c)(1), Aug. 10, 1993, 107 Stat. 402.

The words ''and light money'' are added for clarity and consistency. See 19 C.F.R. §4.21 (2003).

§ 60307. Vessels engaged in coastwise trade or the fisheries

A vessel with a registry endorsement or a coastwise endorsement, trading from one port in the United States to another port in the United States or employed in the bank, whale, or other fisheries, is exempt from tonnage taxes and light money.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
60307	46 App.:122.	R.S. §4220.

The words ''with a registry endorsement or a coastwise endorsement'' are substituted for ''if such vessel be licensed, registered, or enrolled'' for consistency with chapter 121 of the revised title. The words ''belonging to any citizen of the United States'' are omitted as unnecessary because, under chapter 121 as amended by this bill, ownership by a citizen of the United States is a requirement for documentation. The words ''and light money'' are added for clarity and consistency. See 19 C.F.R. §4.21 (2003).

§ 60308. Vessels engaged in Great Lakes trade

A documented vessel with a registry endorsement, engaged in foreign trade on the Great Lakes or their tributary or connecting waters in trade with Canada, does not become subject to tonnage taxes or light money because of that trade.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1679.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
60308	46 App.:123.	R.S. §2793; Sept. 25, 1941, ch. 423, 55 Stat. 733; Pub. L. 103–182, title VI, §686(a)(1), Dec. 8, 1993, 107 Stat. 2220; Pub. L. 104–324, title XI, §1115(b)(4), Oct. 19, 1996, 110 Stat. 3972.

The words ''or light money'' are added for clarity and consistency. See 19 C.F.R. §4.21 (2003).

The statutory source for this section, R.S. §2793, is amended by section 13(a) of this bill. See the explanation in this report for that amendment.

§ 60309. Passenger vessels making trips between ports of the United States and foreign ports

A passenger vessel making at least 3 trips per week between a port of the United States and a foreign port is exempt from tonnage taxes and light money.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1679.)

HISTORICAL AND REVISION NOTES

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
60309	46 App.:124.	R.S. §2792; May 28, 1908, ch. 212, §1, 35 Stat. 424.

The words ''at least 3 trips per week'' are substituted for ''triweekly or oftener'' for clarity. The words ''and light money'' are added for clarity and consistency. See 19 C.F.R. §4.21 (2003). The words ''while such service triweekly or oftener is maintained'' are omitted as unnecessary.

§ 60310. Vessels making daily trips on interior waters

A vessel making regular daily trips between a port of the United States and a port of Canada only on interior waters not navigable to the ocean is exempt from tonnage taxes and light money, except on its first clearing each year.