

112TH CONGRESS
1ST SESSION

H. R. 1533

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2011

Mr. TIBERI (for himself, Mr. HIGGINS, and Mr. LATOURETTE) 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 2011”.

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) that is loaded at—

8 “(A) a port in the United States mainland
9 and unloaded at another port in the United
10 States mainland after transport solely by coast-
11 al route or river or unloaded at a port in Can-
12 ada located in the Great Lakes St. Lawrence
13 Seaway System, or

14 “(B) a port in Canada located in the Great
15 Lakes St. Lawrence Seaway System and un-
16 loaded at a port in the United States mainland.

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

18 “(A) BULK CARGO.—The term ‘bulk cargo’
19 has the meaning given that term by section
20 53101(1) of title 46, United States Code.

21 “(B) GREAT LAKES ST. LAWRENCE SEA-
22 WAY SYSTEM.—The term ‘Great Lakes St.
23 Lawrence Seaway System’ means the waterway
24 between Duluth, Minnesota, and Nova Scotia,

1 encompassing the 5 Great Lakes, their con-
2 necting channels, and the St. Lawrence River.

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

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to port use after the date of enact-
8 ment of this Act.

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