

(1) any original, copy, or abstract of any return, payment, or registration made pursuant to this chapter,

(2) any record required for making any such return, payment, or registration, which the Secretary is permitted by the taxpayer to examine or which is produced pursuant to section 7602, or

(3) any information come at by the exploitation of any such return, payment, registration, or record.

**(b) Permissible disclosure**

A disclosure otherwise prohibited by subsection (a) may be made in connection with the administration or civil or criminal enforcement of any tax imposed by this title. However, any document or information so disclosed may not be—

(1) divulged or made known in any manner whatever by any officer or employee of the United States to any person except in connection with the administration or civil or criminal enforcement of this title, nor

(2) used, directly or indirectly, in any criminal prosecution for any offense occurring before the date of enactment of this section.

**(c) Use of documents possessed by taxpayer**

Except in connection with the administration or civil or criminal enforcement of any tax imposed by this title—

(1) any stamp denoting payment of the special tax under this chapter,

(2) any original, copy, or abstract possessed by a taxpayer of any return, payment, or registration made by such taxpayer pursuant to this chapter, and

(3) any information come at by the exploitation of any such document,

shall not be used against such taxpayer in any criminal proceeding.

**(d) Inspection by committees of Congress**

Section 6103(f) shall apply with respect to any return, payment, or registration made pursuant to this chapter.

(Added Pub. L. 93-499, §3(c)(1), Oct. 29, 1974, 88 Stat. 1550; amended Pub. L. 94-455, title XII, §1202(h)(6), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1688, 1834.)

**Editorial Notes**

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary” whenever appearing.

Subsec. (d). Pub. L. 94-455, §1202(h)(6), substituted “6103(f)” for “6103(d)”.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1202(h)(6) of Pub. L. 94-455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as a note under section 6103 of this title.

EFFECTIVE DATE

Section effective Dec. 1, 1974, and applicable only with respect to wagers placed on or after such date, see section 3(d)(1) of Pub. L. 93-499, set out as an Effective

Date of 1974 Amendment note under section 4401 of this title.

**CHAPTER 36—CERTAIN OTHER EXCISE TAXES**

Subchapter	Sec. <sup>1</sup>
A. Harbor maintenance tax .....	4461
B. Transportation by water .....	4471
B. Occupational tax on coin-operated devices .....	24461
[C. Repealed.]	
D. Tax on use of certain vehicles .....	4481
[E, F. Repealed.]	

**Editorial Notes**

AMENDMENTS

1997—Pub. L. 105-34, title XIV, §1432(b)(2), Aug. 5, 1997, 110 Stat. 1050, struck out item for subchapter F “Tax on removal of hard mineral resources from deep seabed”.

1989—Pub. L. 101-239, title VII, §7504(b), Dec. 19, 1989, 103 Stat. 2363, added item for subchapter B.

1986—Pub. L. 99-662, title XIV, §1402(b), Nov. 17, 1986, 100 Stat. 4269, added item for subchapter A.

1982—Pub. L. 97-248, title II, §280(c)(2)(A), Sept. 3, 1982, 96 Stat. 564, struck out item for subchapter E.

1980—Pub. L. 96-283, title IV, §402(b), June 28, 1980, 94 Stat. 584, added item for subchapter F.

1970—Pub. L. 91-258, title II, §206(d)(1), May 21, 1970, 84 Stat. 246, added item for subchapter E.

1965—Pub. L. 89-44, title IV, §§402, 404, June 21, 1965, 79 Stat. 148, 149, struck out items for subchapters A and C.

1956—Act June 29, 1956, ch. 462, title II, §206(c), 70 Stat. 391, added item for subchapter D.

**Subchapter A—Harbor Maintenance Tax**

Sec.	
4461.	Imposition of tax.
4462.	Definitions and special rules.

**Editorial Notes**

PRIOR PROVISIONS

A prior subchapter A (§§4451 to 4457), act Aug. 16, 1954, ch. 736, 68A Stat. 529, 530, related to tax on playing cards, prior to repeal by Pub. L. 89-44, title IV, §402, June 21, 1965, 79 Stat. 148. Repeal of sections 4451 to 4457 applicable on and after June 22, 1965, see section 701(c)(2) of Pub. L. 89-44, set out in part as an Effective Date of 1965 Amendment note under section 4905 of this title.

**§ 4461. Imposition of tax**

**(a) General rule**

There is hereby imposed a tax on any port use.

**(b) Amount of tax**

The amount of the tax imposed by subsection (a) on any port use shall be an amount equal to 0.125 percent of the value of the commercial cargo involved.

**(c) Liability and time of imposition of tax**

**(1) Liability**

The tax imposed by subsection (a) shall be paid by—

- (A) in the case of cargo entering the United States, the importer, or
- (B) in any other case, the shipper.

<sup>1</sup> Section numbers editorially supplied.

<sup>2</sup> Subchapter repealed by Pub. L. 95-600 without corresponding amendment of chapter analysis.

**(2) Time of imposition**

Except as provided by regulations, the tax imposed by subsection (a) shall be imposed at the time of unloading.

(Added Pub. L. 99-662, title XIV, §1402(a), Nov. 17, 1986, 100 Stat. 4266; amended Pub. L. 101-508, title XI, §11214(a), Nov. 5, 1990, 104 Stat. 1388-436; Pub. L. 109-59, title XI, §11116(b), Aug. 10, 2005, 119 Stat. 1951.)

**Editorial Notes****PRIOR PROVISIONS**

For prior section 4461, see Prior Provisions note set out preceding section 4471 of this title.

**AMENDMENTS**

2005—Subsec. (c)(1). Pub. L. 109-59, §11116(b)(1), inserted “or” at end of subpar. (A), redesignated subpar. (C) as (B), and struck out former subpar. (B) which read as follows: “in the case of cargo to be exported from the United States, the exporter, or”.

Subsec. (c)(2). Pub. L. 109-59, §11116(b)(2), substituted “imposed” for “imposed—

“(A) in the case of cargo to be exported from the United States, at the time of loading, and

“(B) in any other case.”.

1990—Subsec. (b). Pub. L. 101-508 substituted “0.125 percent” for “0.04 percent”.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2005 AMENDMENT**

Pub. L. 109-59, title XI, §11116(c), Aug. 10, 2005, 119 Stat. 1951, provided that: “The amendments made by this section [amending this section and section 4462 of this title] shall take effect before, on, and after the date of the enactment of this Act [Aug. 10, 2005].”

**EFFECTIVE DATE OF 1990 AMENDMENT**

Pub. L. 101-508, title XI, §11214(b), Nov. 5, 1990, 104 Stat. 1388-436, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on January 1, 1991.”

**EFFECTIVE DATE**

Pub. L. 99-662, title XIV, §1402(c), Nov. 17, 1986, 100 Stat. 4269, provided that: “The amendments made by this section [enacting this section and section 4462 of this title] shall take effect on April 1, 1987.”

**AUTHORIZATION OF APPROPRIATIONS**

Pub. L. 99-662, title XIV, §1403(b), Nov. 17, 1986, 100 Stat. 4270, authorized to be appropriated to Department of the Treasury (from fees collected under section 58c(9), (10) of Title 19, Customs Duties) such sums as necessary to pay all expenses of administration incurred by such Department in administering this subchapter for periods to which such fees apply, prior to repeal by Pub. L. 103-182, title VI, §690(c)(8), Dec. 8, 1993, 107 Stat. 2223.

**STUDY OF CARGO DIVERSION**

Pub. L. 99-662, title XIV, §1407, Nov. 17, 1986, 100 Stat. 4272, as amended by Pub. L. 100-647, title II, §2002(c), Nov. 10, 1988, 102 Stat. 3597, provided that the Secretary of the Treasury would conduct a study to determine the impact of the port use tax imposed under this section on potential diversions of cargo from particular United States ports to any port in a country contiguous to the United States, and submit the report of the study to Congress not later than Dec. 1, 1988.

**§ 4462. Definitions and special rules****(a) Definitions**

For purposes of this subchapter—

**(1) Port use**

The term “port use” means—

(A) the loading of commercial cargo on, or

(B) the unloading of commercial cargo from,

a commercial vessel at a port.

**(2) Port****(A) In general**

The term “port” means any channel or harbor (or component thereof) in the United States, which—

(i) is not an inland waterway, and

(ii) is open to public navigation.

**(B) Exception for certain facilities**

The term “port” does not include any channel or harbor with respect to which no Federal funds have been used since 1977 for construction, maintenance, or operation, or which was deauthorized by Federal law before 1985.

**(C) Special rule for Columbia River**

The term “port” shall include the channels of the Columbia River in the States of Oregon and Washington only up to the downstream side of Bonneville lock and dam.

**(3) Commercial cargo****(A) In general**

The term “commercial cargo” means any cargo transported on a commercial vessel, including passengers transported for compensation or hire.

**(B) Certain items not included**

The term “commercial cargo” does not include—

(i) bunker fuel, ship’s stores, sea stores, or the legitimate equipment necessary to the operation of a vessel, or

(ii) fish or other aquatic animal life caught and not previously landed on shore.

**(4) Commercial vessel****(A) In general**

The term “commercial vessel” means any vessel used—

(i) in transporting cargo by water for compensation or hire, or

(ii) in transporting cargo by water in the business of the owner, lessee, or operator of the vessel.

**(B) Exclusion of ferries****(i) In general**

The term “commercial vessel” does not include any ferry engaged primarily in the ferrying of passengers (including their vehicles) between points within the United States, or between the United States and contiguous countries.

**(ii) Ferry**

The term “ferry” means any vessel which arrives in the United States on a regular schedule during its operating season at intervals of at least once each business day.

**(5) Value****(A) In general**

The term “value” means, except as provided in regulations, the value of any com-