111TH CONGRESS
1ST SESSION

H. R. 638

To amend the Internal Revenue Code of 1986 to exempt from the harbor
maintenance tax certain commercial cargo loaded or unloaded at United
States ports.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 22, 2009

Mr. CUMMINGS introduced the following bill; which was referred to the
Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to exempt
from the harbor maintenance tax certain commercial
cargo loaded or unloaded at United States ports.

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 Promotion Act of 2009".

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 subjection (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 cargo con-

7   tained in intermodal cargo containers and loaded by

8   crane on a vessel, or cargo loaded on a vessel by

9   means of wheeled technology—

10   "(A) that is loaded at a port in the United

11   States and unloaded at another port in the

12   United States or a port in Canada located in

13   the Great Lakes Saint Lawrence Seaway Sys-

14   tem, or

15   "(B) that is loaded at a port in Canada lo-

16   cated in the Great Lakes Saint Lawrence Sea-

17   way System and unloaded at a port in the

18   United States.

19   "(2) GREAT LAKES SAINT LAWRENCE SEAWAY

20   SYSTEM.—For the purposes of this subsection, the

21   term 'Great Lakes Saint Lawrence Seaway System'

22   means the waterway between Duluth, Minnesota and

23   Sept. Iles, Quebec, encompassing the five Great

24   Lakes, their connecting channels, and the Saint

25   Lawrence River.".

1   (b) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect on the date of enactment of
3 this Act.

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