

112TH CONGRESS  
1ST SESSION

# S. 1964

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 in the Great Lakes Saint Lawrence Seaway System.

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## IN THE SENATE OF THE UNITED STATES

DECEMBER 8, 2011

Ms. STABENOW (for herself and Mr. PORTMAN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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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 in the Great Lakes Saint Lawrence Seaway System.

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 “Great Lakes Short  
5 Sea Shipping Enhancement Act of 2011”.

1 **SEC. 2. EXEMPTION OF CERTAIN COMMERCIAL CARGO**  
2 **FROM THE HARBOR MAINTENANCE TAX.**

3 (a) IN GENERAL.—Section 4462 of the Internal Rev-  
4 enue Code of 1986 is amended—

5 (1) by redesignating subsection (i) as subsection  
6 (j), and

7 (2) by inserting after subsection (h) the fol-  
8 lowing new subsection:

9 “(i) EXEMPTION FOR CERTAIN CARGO TRANS-  
10 PORTED ON THE GREAT LAKES SAINT LAWRENCE SEA-  
11 WAY SYSTEM.—

12 “(1) IN GENERAL.—No tax shall be imposed  
13 under section 4461(a) with respect to—

14 “(A) commercial cargo (other than bulk  
15 cargo) loaded at a port in the United States lo-  
16 cated in the Great Lakes Saint Lawrence Sea-  
17 way System and unloaded at another port in  
18 the United States located in such system, and

19 “(B) commercial cargo (other than bulk  
20 cargo) unloaded at a port in the United States  
21 located in the Great Lakes Saint Lawrence Sea-  
22 way System which was loaded at a port in Can-  
23 ada located in such system.

24 “(2) BULK CARGO.—For purposes of this sub-  
25 section, the term ‘bulk cargo’ shall have the meaning  
26 given such term by section 53101(1) of title 46,

1 United States Code (as in effect on the date of the  
2 enactment of this section).

3 “(3) GREAT LAKES SAINT LAWRENCE SEAWAY  
4 SYSTEM.—For purposes of this subsection, the term  
5 ‘Great Lakes Saint Lawrence Seaway System’  
6 means the waterway between Duluth, Minnesota and  
7 Sept. Iles, Quebec, encompassing the five Great  
8 Lakes, their connecting channels, and the Saint  
9 Lawrence River.”.

10 (b) EFFECTIVE DATE.—The amendments made by  
11 this section shall take effect on the date of enactment of  
12 this Act.

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