

103^D CONGRESS
1ST SESSION

H. R. 2380

To amend the Internal Revenue Code of 1986 to increase the excise tax on the transportation of passengers by water, to impose an excise tax on certain containers used to import or export commercial cargo, and to use the revenues from such taxes for a modified operating differential subsidy program under the Merchant Marine Act, 1936.

IN THE HOUSE OF REPRESENTATIVES

JUNE 10, 1993

Mr. LIPINSKI introduced the following bill; which was referred jointly to the Committees on Ways and Means and Merchant Marine and Fisheries

A BILL

To amend the Internal Revenue Code of 1986 to increase the excise tax on the transportation of passengers by water, to impose an excise tax on certain containers used to import or export commercial cargo, and to use the revenues from such taxes for a modified operating differential subsidy program under the Merchant Marine Act, 1936.

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 “Maritime Trust Fund
5 Act”.

1 **SEC. 2. MODIFICATIONS IN EXCISE TAX ON TRANSPOR-**
2 **TATION OF PASSENGERS BY WATER.**

3 (a) INCREASE IN AMOUNT OF TAX.—Subsection (a)
4 of section 4471 of the Internal Revenue Code of 1986 is
5 amended to read as follows:

6 “(a) IN GENERAL.—There is hereby imposed a tax
7 equal to 5 percent of the amount paid by each passenger
8 for a covered voyage.”

9 (b) MODIFICATION TO COVERED VOYAGES.—Clause
10 (i) of section 4472(1)(A) of such Code is amended by in-
11 serting before the comma “and which has a port of call
12 not located in the United States or a possession of the
13 United States”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect on the date of the enactment
16 of this Act.

17 **SEC. 3. EXCISE TAX ON CONTAINERS USED TO IMPORT OR**
18 **EXPORT COMMERCIAL CARGO.**

19 (a) IN GENERAL.—Chapter 36 of the Internal Reve-
20 nue Code of 1986 (relating to certain other excise taxes)
21 is amended by inserting after subchapter B the following
22 new subchapter:

23 **“Subchapter C—Containers Used**
24 **To Import or Export Cargo**

“Sec. 4476. Imposition of tax.

1 **“SEC. 4476. IMPOSITION OF TAX.**

2 “(a) GENERAL RULE.—There is hereby imposed a
3 tax on any taxable container use.

4 “(b) AMOUNT OF TAX.—The amount of the tax im-
5 posed by subsection (a) on any taxable container use is
6 \$15 per 20-foot equivalent unit of the container.

7 “(c) LIABILITY AND TIME OF IMPOSITION OF TAX.—

8 “(1) LIABILITY.—The tax imposed by sub-
9 section (a) shall be paid by the shipper.

10 “(2) TIME OF IMPOSITION.—Except as other-
11 wise provided by regulations, the tax imposed by
12 subsection (a) shall be imposed—

13 “(A) at the time of exportation in the case
14 of a use described in subsection (d)(1), and

15 “(B) at the time of entry in the case of a
16 use in subsection (d)(2).

17 “(d) TAXABLE CONTAINER USE.—For purposes of
18 this section, the term ‘taxable container use’ means—

19 “(1) the loading of a container containing com-
20 mercial cargo on a commercial vessel at a port if—

21 “(A) such cargo is being exported from the
22 United States, and

23 “(B) such vessel is to provide the transport
24 from the United States, and

1 “(2) the unloading of a container containing
2 commercial cargo from a commercial vessel at a port
3 if such cargo is being entered into the United States.

4 “(e) OTHER DEFINITIONS.—For purposes of this
5 section—

6 “(1) IN GENERAL.—The terms ‘commercial
7 cargo’, ‘commercial vessel’, and ‘port’ have the re-
8 spective meanings given such terms under section
9 4462.

10 “(2) UNITED STATES.—The term ‘United
11 States’ includes the possessions of the United
12 States.

13 “(f) SPECIAL RULES.—Rules similar to the rules of
14 subsections (d), (e), (f), (h), and (i) of section 4462 shall
15 apply for purposes of this section.”

16 (b) CLERICAL AMENDMENT.—The table of sub-
17 chapters for chapter 36 of such Code is amended by in-
18 serting after the item relating to subchapter B the follow-
19 ing new item:

 “Subchapter C. Containers used to import or export cargo.”

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall take effect on January 1, 1996.

22 **SEC. 4. MARITIME TRUST FUND.**

23 (a) IN GENERAL.—Subchapter A of chapter 98 of the
24 Internal Revenue Code of 1986 (relating to trust fund

1 code) is amended by adding at the end thereof the follow-
2 ing new section:

3 **“SEC. 9512. MARITIME TRUST FUND.**

4 “(a) CREATION OF TRUST FUND.—There is estab-
5 lished in the Treasury of the United States a trust fund
6 to be known as the ‘Maritime Trust Fund’, consisting of
7 such amounts as may be appropriated or credited to such
8 Trust Fund as provided in this section or section 9602(b).

9 “(b) TRANSFERS TO TRUST FUND.—

10 “(1) IN GENERAL.—There are hereby appro-
11 priated to the Maritime Trust Fund amounts equiv-
12 alent to the net revenues received in the Treasury
13 from the maritime taxes.

14 “(2) NET REVENUES.—For purposes of para-
15 graph (1), the term ‘net revenues’ means the
16 amount estimated by the Secretary based on the ex-
17 cess of—

18 “(A) the maritime taxes received in the
19 Treasury, over

20 “(B) the decrease in the tax imposed by
21 chapter 1 resulting from the maritime taxes.

22 “(3) MARITIME TAXES.—For purposes of this
23 subsection, the term ‘maritime taxes’ means—

24 “(A) the taxes imposed by section 4471
25 (relating to transportation of passengers by

1 water) to the extent the taxes received in the
2 Treasury under such section exceed the amount
3 that the Secretary estimates would have been
4 received under such section without regard to
5 the amendments made by the Maritime Trust
6 Fund Act, and

7 “(B) the taxes imposed by section 4476
8 (relating to containers used to import or export
9 commercial cargo).

10 “(c) EXPENDITURES FROM TRUST FUND.—Amounts
11 in the Maritime Trust Fund shall be available, as provided
12 in appropriation Acts, only for purposes of making ex-
13 penditures to carry out any law which is substantially
14 similar to the title IV of the Merchant Marine Act, 1936
15 (46 App. U.S.C. 1171) proposed to be added by H.R.
16 2151 (The Maritime Security and Competitiveness Act of
17 1993) of the 103d Congress, as introduced.”

18 (b) CLERICAL AMENDMENT.—The table of sections
19 for such subchapter A is amended by adding at the end
20 thereof the following new item:

“Sec. 9512. Maritime Trust Fund.”

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