

103D CONGRESS
1ST SESSION

H. R. 3084

To make a technical amendment to the Internal Revenue Code of 1986 relating to the Boat Safety Account in the Aquatic Resources Trust Fund.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 1993

Mr. TAUZIN (for himself, Mr. STUDDS, Mr. FIELDS of Texas, Mr. COBLE, Mr. LIPINSKI, Mr. BATEMAN, and Mr. LAUGHLIN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To make a technical amendment to the Internal Revenue Code of 1986 relating to the Boat Safety Account in the Aquatic Resources Trust Fund.

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. TECHNICAL AMENDMENT TO INTERNAL REVE-**
4 **NUE CODE RELATING TO BOAT SAFETY AC-**
5 **COUNT.**

6 Section 9503(c)(4)(A)(ii) of the Internal Revenue
7 Code of 1986 (26 U.S.C. 9503(c)(4)(A)(ii) is amended—

8 (1) in subclause (II) by striking “No” and in-
9 serting “Subject to subclause (III), no”, and

1 (2) by adding after subclause (II) the following
2 new subclause:

3 “(III) DETERMINATION OF INCREASE
4 OF AMOUNT IN ACCOUNT.—Amounts pre-
5 viously appropriated from the Aquatic Re-
6 sources Trust Fund for carrying out the
7 purposes of section 13106 of title 46, Unit-
8 ed States Code, but not distributed, shall
9 not be treated as amounts in the Boat
10 Safety Account when determining whether
11 the amount in the Boat Safety Account
12 would be increased to a sum that exceeds
13 the limit established in subclause (II).”.

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