

103^D CONGRESS
1ST SESSION

H. R. 3361

To provide revenues for the revitalization of the United States merchant marine by increasing the excise tax on the transportation of passengers by water for vessels having a capacity of at least 150 passengers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 26, 1993

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

A BILL

To provide revenues for the revitalization of the United States merchant marine by increasing the excise tax on the transportation of passengers by water for vessels having a capacity of at least 150 passengers, and for other purposes.

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 Revitaliza-
5 tion Act of 1993”.

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

3 (a) IN GENERAL.—Section 4471 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end there-
5 of the following new paragraph:

6 “(4) TAX ON VESSELS HAVING A CAPACITY OF
7 AT LEAST 150 PASSENGERS.—In the case of a vessel
8 having berth or stateroom accommodations for at
9 least 150 passengers, the amount of the tax imposed
10 by paragraph (1) shall be equal to 5 percent of the
11 amount paid by each passenger for a covered voy-
12 age.”

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

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall take effect on the date of the enactment
20 of this Act.

21 **SEC. 3. EXCISE TAX ON CONTAINERS USED TO IMPORT OR**
22 **EXPORT COMMERCIAL CARGO.**

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

1 **“Subchapter C—Containers Used**
2 **To Import or Export Cargo**

“Sec. 4476. Imposition of tax.

3 **“SEC. 4476. IMPOSITION OF TAX.**

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

6 “(b) AMOUNT OF TAX.—The amount of the tax im-
7 posed by subsection (a) on any taxable container use is
8 \$15 per 20-foot equivalent unit of the container.

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

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

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

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

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

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

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

23 “(A) such cargo is being exported from the
24 United States, and

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

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

6 “(e) OTHER DEFINITIONS.—For purposes of this
7 section—

8 “(1) IN GENERAL.—The terms ‘commercial
9 cargo’, ‘commercial vessel’, and ‘port’ have the re-
10 spective meanings given such terms under section
11 4462.

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

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

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

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

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

1 **SEC. 4. MARITIME REVITALIZATION FUND.**

2 (a) IN GENERAL.—Subchapter A of chapter 98 of the
3 Internal Revenue Code of 1986 (relating to trust fund
4 code) is amended by adding at the end thereof the follow-
5 ing new section:

6 **“SEC. 9512. MARITIME REVITALIZATION FUND.**

7 “(a) CREATION OF FUND.—There is established in
8 the Treasury of the United States a trust fund to be
9 known as the ‘Maritime Revitalization Fund’, consisting
10 of such amounts as may be appropriated or credited to
11 such Fund as provided in this section or section 9602(b).

12 “(b) TRANSFERS TO FUND.—

13 “(1) IN GENERAL.—There are hereby appro-
14 priated to the Maritime Revitalization Fund
15 amounts equivalent to the net revenues received in
16 the Treasury from the maritime taxes.

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

21 “(A) the maritime taxes received in the
22 Treasury, over

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

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

1 “(A) the taxes imposed by section 4471
2 (relating to transportation of passengers by
3 water) to the extent the taxes received in the
4 Treasury under such section exceed the amount
5 that the Secretary estimates would have been
6 received under such section without regard to
7 the amendments made by the Maritime Revital-
8 ization Fund Act of 1993, and

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

12 “(c) EXPENDITURES FROM FUND.—Amounts in the
13 Maritime Revitalization Fund shall be available, as pro-
14 vided in appropriation Acts, only for purposes of making
15 expenditures to carry out any law which is substantially
16 similar to the title IV of the Merchant Marine Act, 1936
17 (46 App. U.S.C. 1171) proposed to be added by H.R.
18 2151 (The Maritime Security and Competitiveness Act of
19 1993) of the 103d Congress, as introduced.”

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

“Sec. 9512. Maritime Revitalization Fund.”

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