

105TH CONGRESS  
1ST SESSION

# S. 379

Entitled the “Native Alaskan Subsistence Whaling Provision”.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 27, 1997

Mr. MURKOWSKI (for himself and Mr. STEVENS) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

Entitled the “Native Alaskan Subsistence Whaling  
Provision”.

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. CHARITABLE CONTRIBUTION DEDUCTION FOR**  
4 **CERTAIN EXPENSES INCURRED IN SUPPORT**  
5 **OF NATIVE ALASKAN SUBSISTENCE WHAL-**  
6 **ING.**

7 (a) IN GENERAL.—Section 170 of the Internal Reve-  
8 nue Code of 1986 (relating to charitable, etc., contribu-  
9 tions and gifts) is amended by redesignating subsection  
10 (m) as subsection (n) and by inserting after subsection  
11 (l) the following new subsection:

★(Star Print)

1       “(m) EXPENSES PAID BY CERTAIN WHALING CAP-  
2 TAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE  
3 WHALING.—

4           “(1) IN GENERAL.—In the case of an individual  
5 who is recognized by the Alaska Eskimo Whaling  
6 Commission as a whaling captain charged with the  
7 responsibility of maintaining and carrying out sanc-  
8 tioned whaling activities and who engages in such  
9 activities during the taxable year, the amount de-  
10 scribed in paragraph (2) (to the extent such amount  
11 does not exceed \$7,500 for the taxable year) shall be  
12 treated for purposes of this section as a charitable  
13 contribution.

14           “(2) AMOUNT DESCRIBED.—The amount de-  
15 scribed in this paragraph is the aggregate of the rea-  
16 sonable and necessary whaling expenses paid by the  
17 taxpayer during the taxable year in carrying out  
18 sanctioned whaling activities. For purposes of the  
19 preceding sentence, the term ‘whaling expenses’ in-  
20 cludes expenses for—

21           “(A) the acquisition and maintenance of  
22 whaling boats, weapons, and gear used in sanc-  
23 tioned whaling activities,

1           “(B) the supplying of food for the crew  
2           and other provisions for carrying out such ac-  
3           tivities, and

4           “(C) storage and distribution of the catch  
5           from such activities.

6           “(3) SANCTIONED WHALING ACTIVITIES.—For  
7           purposes of this subsection, the term ‘sanctioned  
8           whaling activities’ means subsistence bowhead whale  
9           hunting activities conducted pursuant to the man-  
10          agement plan of the Alaska Eskimo Whaling Com-  
11          mission.”.

12          (b) EFFECTIVE DATE.—The amendment made by  
13          subsection (a) shall apply to all taxable years beginning  
14          before, on, or after the date of the enactment of this Act.

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