

106TH CONGRESS  
1ST SESSION

# H. R. 3162

To amend the Internal Revenue Code of 1986 to allow merchant mariners to be treated as citizens or residents of the United States living abroad.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 1999

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

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## A BILL

To amend the Internal Revenue Code of 1986 to allow merchant mariners to be treated as citizens or residents of the United States living abroad.

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. EXCLUSION OF CERTAIN AMOUNTS OF EARNED**  
4 **INCOME OF MERCHANT MARINERS ENGAGED**  
5 **IN COMMERCE BETWEEN THE UNITED**  
6 **STATES AND A FOREIGN COUNTRY.**

7 (a) IN GENERAL.—Subsection (d) of section 911 of  
8 the Internal Revenue Code of 1986 (relating to definition  
9 of qualified individual) is amended by redesignating para-

1 graph (9) as paragraph (10) and by inserting after para-  
2 graph (8) the following new paragraph:

3 “(9) SPECIAL RULE FOR MERCHANT MARINERS  
4 ENGAGED IN FOREIGN COMMERCE.—

5 “(A) IN GENERAL.—The term ‘qualified  
6 individual’ includes an individual who—

7 “(i) is a citizen or resident of the  
8 United States, and

9 “(ii) is licensed or certified by the  
10 United States Coast Guard as a merchant  
11 mariner.

12 “(B) FOREIGN EARNED INCOME.—For  
13 purposes of this paragraph, in lieu of subsection  
14 (b)(1)(A), the term ‘foreign earned income’  
15 means the earned income attributable to serv-  
16 ices performed by an individual described in  
17 subparagraph (A) from qualified merchant ma-  
18 rine employment.

19 “(C) QUALIFIED MERCHANT MARINE EM-  
20 PLOYMENT.—The term ‘qualified merchant ma-  
21 rine employment’ means employment as a reg-  
22 ular member of the crew of a vessel owned, op-  
23 erated, or chartered by an individual or entity  
24 described in a paragraph of section 12102(a) of  
25 title 46, United States Code, while such vessel

1 is engaged in United States-foreign commerce  
2 or in international commerce.

3 “(D) UNITED STATES.—For purposes of  
4 subparagraph (C), the term ‘United States’  
5 shall include a territory or possession of the  
6 United States.”.

7 (b) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to taxable years beginning after  
9 the date of the enactment of this Act.

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