

107<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5199

To amend the Internal Revenue Code of 1986 to exempt certain United States international ports from the harbor maintenance tax.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2002

Ms. DUNN of Washington (for herself, Mr. McDERMOTT, Mr. DICKS, Mr. LARSEN of Washington, Mr. SMITH of Washington, Mr. NETHERCUTT, Mr. INSLEE, and Mr. HASTINGS of Washington) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to exempt certain United States international ports from the harbor maintenance tax.

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 “United States Port  
5 Opportunity and Revitalizing Trade Act of 2002”.

1 **SEC. 2. EXEMPTION OF CERTAIN UNITED STATES INTER-**  
2 **NATIONAL PORTS FROM HARBOR MAINTENANCE TAX.**  
3 **NANCE TAX.**

4 (a) IN GENERAL.—Paragraph (2) of section 4462(a)  
5 of the Internal Revenue Code of 1986 (defining port) is  
6 amended by adding at the end the following new subpara-  
7 graph:

8 “(D) SPECIAL RULE FOR CERTAIN PORTS  
9 LOCATED NEAR FOREIGN INTERNATIONAL CON-  
10 TAINER PORTS.—

11 “(i) IN GENERAL.—The term ‘port’  
12 does not include any port—

13 “(I) which is located within 200  
14 miles of a container port of a country  
15 contiguous to the United States, and

16 “(II) at which no Federal funds  
17 received in the Treasury under section  
18 4461 (relating to the harbor mainte-  
19 nance tax) are used for construction,  
20 maintenance, or operation in the port  
21 authority area after the date of the  
22 enactment of this subparagraph.

23 “(ii) CONTAINER PORT.—For pur-  
24 poses of clause (i)(I), the term ‘container  
25 port’ means a port at which during the pe-  
26 riod January 1, 2001, through December

1                   31, 2001, not less than 400,000 cargo con-  
2                   tainers were loaded or unloaded on or from  
3                   vessels.

4                   “(iii) CARGO CONTAINER.—For pur-  
5                   poses of clause (ii), no container shall be  
6                   treated as a cargo container unless the in-  
7                   side volume of such container is not less  
8                   than a 20-foot equivalent measure.”.

9                   (b) EFFECTIVE DATE.—The amendment made by  
10                  subsection (a) shall apply to the loading or unloading of  
11                  cargo after the date of enactment of this Act.

○