

108TH CONGRESS  
2D SESSION

# H. R. 3882

To amend the Internal Revenue Code of 1986 to exempt from the harbor maintenance tax certain truck cargo on a ferry operating between two ports for the sole purpose of bypassing traffic congestion on the nearest international bridge serving the area in which such ports are located.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2004

Mr. ENGLISH 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 exempt from the harbor maintenance tax certain truck cargo on a ferry operating between two ports for the sole purpose of bypassing traffic congestion on the nearest international bridge serving the area in which such ports are located.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXEMPTION FOR CERTAIN FERRY BORNE**  
2 **TRAILER CARGO FROM HARBOR MAINTENANCE TAX.**  
3 **NANCE TAX.**

4 (a) IN GENERAL.—Section 4462 of the Internal Rev-  
5 enue Code of 1986 (relating to definitions and special  
6 rules) is amended by redesignating subsection (i) as sub-  
7 section (j) and by inserting after subsection (h) the fol-  
8 lowing new subsection:

9 “(i) EXEMPTION FOR CERTAIN FERRY BORNE  
10 TRAILER CARGO.—

11 “(1) IN GENERAL.—The tax imposed by section  
12 4461(a) shall not apply to cargo which is qualified  
13 ferry trailer cargo.

14 “(2) QUALIFIED FERRY TRAILER CARGO.—For  
15 purposes of paragraph (1), the term ‘qualified ferry  
16 trailer cargo’ means cargo which is on or in a truck  
17 trailer or semitrailer parked on a ferry which is op-  
18 erating between two ports for the sole purpose of  
19 transporting such trailers and trucks between such  
20 ports due to traffic congestion on the nearest inter-  
21 national bridge serving the area in which such ports  
22 are located.”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 subsection (a) shall apply to port use after December 31,  
25 2004.