AMENDMENT TO RULES COMMITTEE PRINT OF
H.R. 7
OFFERED BY MR. TIBERI OF OHIO

Page 912, after line 23, insert the following:

SEC. 15006. EXEMPTION OF CERTAIN COMMERCIAL CARGO
FROM THE HARBOR MAINTENANCE TAX.

(a) IN GENERAL.—Section 4462 of the Internal Rev-
e nue Code of 1986 is amended by redesignating subsection
(i) as subsection (j) and by inserting after subsection (h)
the following new subsection:

“(i) EXEMPTION FOR CERTAIN SHORT SEA SHIP-
PING CARGO.—

“(1) IN GENERAL.—No tax shall be imposed
under section 4461(a) with respect to commercial
cargo (other than bulk cargo) that is loaded at—

“(A) a port in the United States mainland
and unloaded at another port in the United
States mainland after transport solely by coast-
al route or river or unloaded at a port in Can-
ada located in the Great Lakes St. Lawrence
Seaway System, or
“(B) a port in Canada located in the Great Lakes St. Lawrence Seaway System and unloaded at a port in the United States mainland.

“(2) DEFINITIONS.—In this subsection:

“(A) BULK CARGO.—The term ‘bulk cargo’ has the meaning given that term by section 53101(1) of title 46, United States Code.

“(B) GREAT LAKES ST. LAWRENCE SEAWAY SYSTEM.—The term ‘Great Lakes St. Lawrence Seaway System’ means the waterway between Duluth, Minnesota, and Nova Scotia, encompassing the 5 Great Lakes, their connecting channels, and the St. Lawrence River.

“(C) UNITED STATES MAINLAND.—The term ‘United States mainland’ has the meaning given such term in subsection (b)(3).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to port use after the date of enactment of this Act.