

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

Page 912, after line 23, insert the following:

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

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

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

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

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

1 “(B) a port in Canada located in the Great
2 Lakes St. Lawrence Seaway System and un-
3 loaded at a port in the United States mainland.

4 “(2) DEFINITIONS.—In this subsection:

5 “(A) BULK CARGO.—The term ‘bulk cargo’
6 has the meaning given that term by section
7 53101(1) of title 46, United States Code.

8 “(B) GREAT LAKES ST. LAWRENCE SEA-
9 WAY SYSTEM.—The term ‘Great Lakes St.
10 Lawrence Seaway System’ means the waterway
11 between Duluth, Minnesota, and Nova Scotia,
12 encompassing the 5 Great Lakes, their con-
13 necting channels, and the St. Lawrence River.

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

17 (b) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to port use after the date of enact-
19 ment of this Act.

