

(c) Use of documents possessed by taxpayer

Except in connection with the administration or civil or criminal enforcement of any tax imposed by this title—

- (1) any stamp denoting payment of the special tax under this chapter,
(2) any original, copy, or abstract possessed by a taxpayer of any return, payment, or registration made by such taxpayer pursuant to this chapter, and
(3) any information come at by the exploitation of any such document,

shall not be used against such taxpayer in any criminal proceeding.

(d) Inspection by committees of Congress

Section 6103(f) shall apply with respect to any return, payment, or registration made pursuant to this chapter.

(Added Pub. L. 93-499, §3(c)(1), Oct. 29, 1974, 88 Stat. 1550; amended Pub. L. 94-455, title XII, §1202(h)(6), title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1688, 1834.)

AMENDMENTS

- 1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary" whenever appearing.
Subsec. (d). Pub. L. 94-455, §1202(h)(6), substituted "6103(f)" for "6103(d)".

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1202(h)(6) of Pub. L. 94-455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94-455, set out as a note under section 6103 of this title.

EFFECTIVE DATE

Section effective Dec. 1, 1974, and applicable only with respect to wagers placed on or after such date, see section 3(d)(1) of Pub. L. 93-499, set out as an Effective Date of 1974 Amendment note under section 4401 of this title.

CHAPTER 36—CERTAIN OTHER EXCISE TAXES

Table with 2 columns: Subchapter and Sec.1. Rows include Harbor maintenance tax (4461), Transportation by water (4471), Occupational tax on coin-operated devices (24461), Repealed, Tax on use of certain vehicles (4481), and Repealed.

AMENDMENTS

- 1997—Pub. L. 105-34, title XIV, §1432(b)(2), Aug. 5, 1997, 110 Stat. 1050, struck out item for subchapter F "Tax on removal of hard mineral resources from deep seabed".
1989—Pub. L. 101-239, title VII, §7504(b), Dec. 19, 1989, 103 Stat. 2363, added item for subchapter B.
1986—Pub. L. 99-662, title XIV, §1402(b), Nov. 17, 1986, 100 Stat. 4269, added item for subchapter A.
1982—Pub. L. 97-248, title II, §280(c)(2)(A), Sept. 3, 1982, 96 Stat. 564, struck out item for subchapter E.
1980—Pub. L. 96-283, title IV, §402(b), June 28, 1980, 94 Stat. 584, added item for subchapter F.
1970—Pub. L. 91-258, title II, §206(d)(1), May 21, 1970, 84 Stat. 246, added item for subchapter E.
1965—Pub. L. 89-44, title IV, §§402, 404, June 21, 1965, 79 Stat. 148, 149, struck out items for subchapters A and C.

1 Section numbers editorially supplied.
2 Subchapter repealed by Pub. L. 95-600 without corresponding amendment of chapter analysis.

1956—Act June 29, 1956, ch. 462, title II, §206(c), 70 Stat. 391, added item for subchapter D.

Subchapter A—Harbor Maintenance Tax

Table with 2 columns: Sec. and Description. Rows include 4461. Imposition of tax. and 4462. Definitions and special rules.

PRIOR PROVISIONS

A prior subchapter A (§§4451 to 4457), act Aug. 16, 1954, ch. 736, 68A Stat. 529, 530, related to tax on playing cards, prior to repeal by Pub. L. 89-44, title IV, §402, June 21, 1965, 79 Stat. 148. Repeal of sections 4451 to 4457 applicable on and after June 22, 1965, see section 701(c)(2) of Pub. L. 89-44, set out in part as an Effective Date of 1965 Amendment note under section 4905 of this title.

§ 4461. Imposition of tax

(a) General rule

There is hereby imposed a tax on any port use.

(b) Amount of tax

The amount of the tax imposed by subsection (a) on any port use shall be an amount equal to 0.125 percent of the value of the commercial cargo involved.

(c) Liability and time of imposition of tax

(1) Liability

The tax imposed by subsection (a) shall be paid by—

- (A) in the case of cargo entering the United States, the importer, or
(B) in any other case, the shipper.

(2) Time of imposition

Except as provided by regulations, the tax imposed by subsection (a) shall be imposed at the time of unloading.

(Added Pub. L. 99-662, title XIV, §1402(a), Nov. 17, 1986, 100 Stat. 4266; amended Pub. L. 101-508, title XI, §11214(a), Nov. 5, 1990, 104 Stat. 1388-436; Pub. L. 109-59, title XI, §11116(b), Aug. 10, 2005, 119 Stat. 1951.)

PRIOR PROVISIONS

For prior section 4461, see Prior Provisions note set out preceding section 4471 of this title.

AMENDMENTS

- 2005—Subsec. (c)(1). Pub. L. 109-59, §11116(b)(1), inserted "or" at end of subpar. (A), redesignated subpar. (C) as (B), and struck out former subpar. (B) which read as follows: "in the case of cargo to be exported from the United States, the exporter, or".
Subsec. (c)(2). Pub. L. 109-59, §11116(b)(2), substituted "imposed" for "imposed—
"(A) in the case of cargo to be exported from the United States, at the time of loading, and
"(B) in any other case,.".
1990—Subsec. (b). Pub. L. 101-508 substituted "0.125 percent" for "0.04 percent".

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-59, title XI, §11116(c), Aug. 10, 2005, 119 Stat. 1951, provided that: "The amendments made by this section [amending this section and section 4462 of this title] shall take effect before, on, and after the date of the enactment of this Act [Aug. 10, 2005]."

EFFECTIVE DATE OF 1990 AMENDMENT

Section 11214(b) of Pub. L. 101-508 provided that: "The amendment made by subsection (a) [amending this section] shall take effect on January 1, 1991."

## EFFECTIVE DATE

Section 1402(c) of Pub. L. 99-662 provided that: "The amendments made by this section [enacting this section and section 4462 of this title] shall take effect on April 1, 1987."

## AUTHORIZATION OF APPROPRIATIONS

Section 1403(b) of Pub. L. 99-662, authorized to be appropriated to Department of the Treasury (from fees collected under section 58c(9), (10) of Title 19, Customs Duties) such sums as necessary to pay all expenses of administration incurred by such Department in administering this subchapter for periods to which such fees apply, prior to repeal by Pub. L. 103-182, title VI, § 690(c)(8), Dec. 8, 1993, 107 Stat. 2223.

## STUDY OF CARGO DIVERSION

Section 1407 of Pub. L. 99-662, as amended by Pub. L. 100-647, title II, § 2002(c), Nov. 10, 1988, 102 Stat. 3597, provided that:

"(a) INITIAL STUDY.—The Secretary of the Treasury, in consultation with United States ports, the Secretary of the Army, the Secretary of Transportation, the United States Trade Representative and other appropriate Federal agencies, shall conduct a study to determine the impact of the port use tax imposed under section 4461(a) of the Internal Revenue Code of 1954 [now 1986] on potential diversions of cargo from particular United States ports to any port in a country contiguous to the United States. The report of the study shall be submitted to the Ways and Means Committee of the House of Representatives and the Committee on Finance of the United States Senate not later than December 1, 1988.

"(b) REVIEW.—The Secretary of the Treasury may, at any time, review and revise the findings of the study conducted pursuant to subsection (a) with respect to any United States port (or to any transaction or class of transactions at such port).

"(c) IMPLEMENTATION OF FINDINGS.—For purposes of section 4462(d)(2)(B) of the Internal Revenue Code of 1954 [now 1986], the findings of the study or review conducted pursuant to subsections (a) and (b) of this section shall be effective 60 days after notification to the ports concerned."

**§ 4462. Definitions and special rules****(a) Definitions**

For purposes of this subchapter—

**(1) Port use**

The term "port use" means—

- (A) the loading of commercial cargo on, or
- (B) the unloading of commercial cargo from,

a commercial vessel at a port.

**(2) Port****(A) In general**

The term "port" means any channel or harbor (or component thereof) in the United States, which—

- (i) is not an inland waterway, and
- (ii) is open to public navigation.

**(B) Exception for certain facilities**

The term "port" does not include any channel or harbor with respect to which no Federal funds have been used since 1977 for construction, maintenance, or operation, or which was deauthorized by Federal law before 1985.

**(C) Special rule for Columbia River**

The term "port" shall include the channels of the Columbia River in the States of

Oregon and Washington only up to the downstream side of Bonneville lock and dam.

**(3) Commercial cargo****(A) In general**

The term "commercial cargo" means any cargo transported on a commercial vessel, including passengers transported for compensation or hire.

**(B) Certain items not included**

The term "commercial cargo" does not include—

- (i) bunker fuel, ship's stores, sea stores, or the legitimate equipment necessary to the operation of a vessel, or
- (ii) fish or other aquatic animal life caught and not previously landed on shore.

**(4) Commercial vessel****(A) In general**

The term "commercial vessel" means any vessel used—

- (i) in transporting cargo by water for compensation or hire, or
- (ii) in transporting cargo by water in the business of the owner, lessee, or operator of the vessel.

**(B) Exclusion of ferries****(i) In general**

The term "commercial vessel" does not include any ferry engaged primarily in the ferrying of passengers (including their vehicles) between points within the United States, or between the United States and contiguous countries.

**(ii) Ferry**

The term "ferry" means any vessel which arrives in the United States on a regular schedule during its operating season at intervals of at least once each business day.

**(5) Value****(A) In general**

The term "value" means, except as provided in regulations, the value of any commercial cargo as determined by standard commercial documentation.

**(B) Transportation of passengers**

In the case of the transportation of passengers for hire, the term "value" means the actual charge paid for such service or the prevailing charge for comparable service if no actual charge is paid.

**(b) Special rule for Alaska, Hawaii, and possessions****(1) In general**

No tax shall be imposed under section 4461(a) with respect to—

(A) cargo loaded on a vessel in a port in the United States mainland for transportation to Alaska, Hawaii, or any possession of the United States for ultimate use or consumption in Alaska, Hawaii, or any possession of the United States,

(B) cargo loaded on a vessel in Alaska, Hawaii, or any possession of the United States