

(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Harbor maintenance tax (4461), Transportation by water (4471), Occupational tax on coin-operated devices (24461), Repealed, Tax on use of certain vehicles (4481), and Repealed.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."