

**(1) Wager**

The term “wager” means—

(A) any wager with respect to a sports event or a contest placed with a person engaged in the business of accepting such wagers,

(B) any wager placed in a wagering pool with respect to a sports event or a contest, if such pool is conducted for profit, and

(C) any wager placed in a lottery conducted for profit.

**(2) Lottery**

The term “lottery” includes the numbers game, policy, and similar types of wagering. The term does not include—

(A) any game of a type in which usually

(i) the wagers are placed,

(ii) the winners are determined, and

(iii) the distribution of prizes or other property is made, in the presence of all persons placing wagers in such game, and

(B) any drawing conducted by an organization exempt from tax under sections 501 and 521, if no part of the net proceeds derived from such drawing inures to the benefit of any private shareholder or individual.

(Aug. 16, 1954, ch. 736, 68A Stat. 528.)

**§ 4422. Applicability of Federal and State laws**

The payment of any tax imposed by this chapter with respect to any activity shall not exempt any person from any penalty provided by a law of the United States or of any State for engaging in the same activity, nor shall the payment of any such tax prohibit any State from placing a tax on the same activity for State or other purposes.

(Aug. 16, 1954, ch. 736, 68A Stat. 528.)

**§ 4423. Inspection of books**

Notwithstanding section 7605(b), the books of account of any person liable for tax under this chapter may be examined and inspected as frequently as may be needful to the enforcement of this chapter.

(Aug. 16, 1954, ch. 736, 68A Stat. 528.)

**§ 4424. Disclosure of wagering tax information**

**(a) General rule**

Except as otherwise provided in this section, neither the Secretary nor any other officer or employee of the Treasury Department may divulge or make known in any manner whatever to any person—

(1) any original, copy, or abstract of any return, payment, or registration made pursuant to this chapter,

(2) any record required for making any such return, payment, or registration, which the Secretary is permitted by the taxpayer to examine or which is produced pursuant to section 7602, or

(3) any information come at by the exploitation of any such return, payment, registration, or record.

**(b) Permissible disclosure**

A disclosure otherwise prohibited by subsection (a) may be made in connection with the

administration or civil or criminal enforcement of any tax imposed by this title. However, any document or information so disclosed may not be—

(1) divulged or made known in any manner whatever by any officer or employee of the United States to any person except in connection with the administration or civil or criminal enforcement of this title, nor

(2) used, directly or indirectly, in any criminal prosecution for any offense occurring before the date of enactment of this section.

**(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” wherever 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**

Subchapter	Sec. <sup>1</sup>
A. Harbor maintenance tax .....	4461
B. Transportation by water .....	4471
B. Occupational tax on coin-operated devices .....	<sup>2</sup> 4461
[C. Repealed.]	
D. Tax on use of certain vehicles .....	4481
[E, F. 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”.

<sup>1</sup> Section numbers editorially supplied.

<sup>2</sup> Subchapter repealed by Pub. L. 95-600 without corresponding amendment of chapter analysis.

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.

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

### Subchapter A—Harbor Maintenance Tax

Sec.	
4461.	Imposition of tax.
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

Pub. L. 101-508, title XI, §11214(b), Nov. 5, 1990, 104 Stat. 1388-436, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on January 1, 1991.”

#### EFFECTIVE DATE

Pub. L. 99-662, title XIV, §1402(c), Nov. 17, 1986, 100 Stat. 4269, 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

Pub. L. 99-662, title XIV, §1403(b), Nov. 17, 1986, 100 Stat. 4270, 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

Pub. L. 99-662, title XIV, §1407, Nov. 17, 1986, 100 Stat. 4272, 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—