

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—