

of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

**Subchapter B—Transportation by Water**

Sec.	
4471.	Imposition of tax.
4472.	Definitions.

**PRIOR PROVISIONS**

A prior subchapter B, consisted of sections 4461 to 4464 of this title, prior to repeal by Pub. L. 95-600, title V, §521(b), Nov. 6, 1978, 92 Stat. 2884, applicable with respect to years beginning after June 30, 1980.

Section 4461, acts Aug. 16, 1954, ch. 736, 68A Stat. 531; Sept. 21, 1959, Pub. L. 86-344, §6(a), 73 Stat. 620; June 21, 1965, Pub. L. 89-44, title IV, §403(a), 79 Stat. 148, imposed a special tax on persons who maintained for use or permitted use of coin-operated gaming devices and provided an exception from such tax.

Section 4462, acts Aug. 16, 1954, ch. 736, 68A Stat. 531; Sept. 2, 1958, Pub. L. 85-859, title I, §152(a), 72 Stat. 1304; June 21, 1965, Pub. L. 89-44, title IV, §403(b), 79 Stat. 149; Oct. 4, 1976, Pub. L. 94-455, title XII, §1208(b), 90 Stat. 1709, defined coin-operated gaming devices.

Section 4463, act Aug. 16, 1954, ch. 736, 68A Stat. 531, related to administrative provisions.

Section 4464, added Pub. L. 92-178, title IV, §402(a), Dec. 10, 1971, 85 Stat. 534, and amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title V, §521(a), Nov. 6, 1978, 92 Stat. 2884, related to credit for State-imposed taxes.

**AMENDMENTS**

1996—Pub. L. 104-188, title I, §1704(t)(11), Aug. 20, 1996, 110 Stat. 1888, struck out “and special rules” after “Definitions” in item 4472.

**§ 4471. Imposition of tax**

**(a) In general**

There is hereby imposed a tax of \$3 per passenger on a covered voyage.

**(b) By whom paid**

The tax imposed by this section shall be paid by the person providing the covered voyage.

**(c) Time of imposition**

The tax imposed by this section shall be imposed only once for each passenger on a covered voyage, either at the time of first embarkation or disembarkation in the United States.

(Added Pub. L. 101-239, title VII, §7504(a), Dec. 19, 1989, 103 Stat. 2362.)

**PRIOR PROVISIONS**

A prior section 4471 was contained in subchapter C of this chapter prior to repeal by Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149.

**EFFECTIVE DATE**

Pub. L. 101-239, title VII, §7504(c), Dec. 19, 1989, 103 Stat. 2363, provided that:

“(1) **IN GENERAL.**—The amendments made by this section [enacting this subchapter] shall apply to voyages beginning after December 31, 1989, which were not paid for before such date.

“(2) **NO DEPOSITS REQUIRED BEFORE APRIL 1, 1990.**—No deposit of any tax imposed by subchapter B of chapter 36 of the Internal Revenue Code of 1986, as added by this section, shall be required to be made before April 1, 1990.”

**§ 4472. Definitions**

For purposes of this subchapter—

**(1) Covered voyage**

**(A) In general**

The term “covered voyage” means a voyage of—

- (i) a commercial passenger vessel which extends over 1 or more nights, or
- (ii) a commercial vessel transporting passengers engaged in gambling aboard the vessel beyond the territorial waters of the United States,

during which passengers embark or disembark the vessel in the United States. Such term shall not include any voyage on any vessel owned or operated by the United States, a State, or any agency or subdivision thereof.

**(B) Exception for certain voyages on passenger vessels**

The term “covered voyage” shall not include a voyage of a passenger vessel of less than 12 hours between 2 ports in the United States.

**(2) Passenger vessel**

The term “passenger vessel” means any vessel having berth or stateroom accommodations for more than 16 passengers.

(Added Pub. L. 101-239, title VII, §7504(a), Dec. 19, 1989, 103 Stat. 2362.)

**PRIOR PROVISIONS**

A prior section 4472 was contained in subchapter C of this chapter prior to repeal by Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149.

**[Subchapter C—Repealed]**

**[§§ 4471 to 4474. Repealed. Pub. L. 89-44, title IV, § 404, June 21, 1965, 79 Stat. 149]**

Section 4471, act Aug. 16, 1954, ch. 736, 68A Stat. 532, imposed a \$20 annual tax upon bowling alleys, billiard tables, and pool tables to be paid by operators of bowling alleys, billiard rooms, and pool rooms.

Section 4472, act Aug. 16, 1954, ch. 736, 68A Stat. 532, defined bowling alley, billiard room, and pool room.

Section 4473, acts Aug. 16, 1954, ch. 736, 68A Stat. 532; Sept. 2, 1958, Pub. L. 85-859, title I, §153(a), 72 Stat. 1305, granted exemptions for hospitals, the armed forces, and certain non-profit and governmental organizations.

Section 4474, act Aug. 16, 1954, ch. 736, 68A Stat. 532, made cross references to chapter 40 and subtitle F for penalties and administrative provisions.

**EFFECTIVE DATE OF REPEAL**

Repeal applicable on and after July 1, 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 4402 of this title.

**Subchapter D—Tax on Use of Certain Vehicles**

Sec.	
4481.	Imposition of tax.
4482.	Definitions.
4483.	Exemptions.
4484.	Cross references.

**AMENDMENTS**

1983—Pub. L. 97-473, title II, §202(b)(11), Jan. 14, 1983, 96 Stat. 2610, substituted “Cross references” for “Cross reference” in item 4484.

1956—Act June 29, 1956, ch. 462, title II, §206(a), 70 Stat. 389, added subchapter heading and analysis of sections.