title II, § 2002(b), title VI, §§ 6109(a), 6110(a), Nov. 10, 1988, 102 Stat. 3597, 3712; Pub. L. 104–188, title I, § 1704(i)(1), Aug. 20, 1996, 110 Stat. 1881; Pub. L. 109–59, title XI, § 11116(a), Aug. 10, 2005, 119 Stat. 1950.)

For prior section 4462, see Prior Provisions note set out preceding section 4471 of this title.

AMENDMENTS

2005—Subsec. (d). Pub. L. 109–59 amended heading and text of subsec. (d) generally, substituting provisions relating to nonapplicability of tax imposed by section 4461(a) to exports for provisions relating to nonapplicability of tax imposed by section 4461(a) to bonded commercial cargo entering the United States for transportation and direct exportation to a foreign country and inapplicability of this provision to certain cargo exported to Canada or Mexico.

1996—Subsec. (b)(1)(D). Pub. L. 104–188 inserted before period at end '', or passengers transported on United States flag vessels operating solely within the State waters of Alaska or Hawaii and adjacent international waters''.

1988—Subsec. (b)(1)(B). Pub. L. 100–647, § 2002(b), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: ''cargo loaded on a vessel in Alaska, Hawaii, or any possession of the United States for transportation to the United States mainland for ultimate use or consumption in the United States mainland,''.

Subsec. (g)(3). Pub. L. 100–647, § 6110(a), added par. (3).

Subsecs. (h), (i). Pub. L. 100–647, § 6109(a), added subsec. (h) and redesignated former subsec. (h) as (i).

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109–59 effective before, on, and after Aug. 10, 2005, see section 11116(c) of Pub. L. 109–59, set out as a note under section 4461 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104–188, title I, § 1704(i)(2), Aug. 20, 1996, 110 Stat. 1881, provided that: ''The amendment made by paragraph (1) [amending this section] shall take effect as if included in the amendments made by section 1402(a) of the Harbor Maintenance Revenue Act of 1986 [Pub. L. 99–662, title XIV].''

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 2002(b) of Pub. L. 100–647 effective as if included in the provision of the Harbor Maintenance Revenue Act of 1986, Pub. L. 99–662, title XIV, to which it relates, see section 2002(d) of Pub. L. 100–647, set out as a note under section 4042 of this title.

Pub. L. 100–647, title VI, § 6109(b), Nov. 10, 1988, 102 Stat. 3712, provided that: ''The amendment made by subsection (a) [amending this section] shall take effect on April 1, 1987.''

Pub. L. 100–647, title VI, § 6110(b), Nov. 10, 1988, 102 Stat. 3713, provided that: ''The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Nov. 10, 1988].''

EFFECTIVE DATE

Section effective Apr. 1, 1987, see section 1402(c) of Pub. L. 99–662, set out as a note under section 4461 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department 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

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—