

(b) EXCEPTION FOR VESSELS OWNED BY CITIZENS.—

(1) IN GENERAL.—Subsection (a) does not apply to a vessel owned only by citizens of the United States if—

(A) the vessel is carrying a regular document issued by a customhouse of the United States proving the vessel to be owned only by citizens of the United States; and

(B) on entry of the vessel from a foreign port, the individual designated under paragraph (2) states under oath that—

(i) the document contains the names of all the owners of the vessel; or

(ii) part of the ownership has been transferred since the document was issued and, to the best of that individual’s knowledge and belief, the vessel is still owned only by citizens of the United States.

(2) PERSON TO MAKE STATEMENT.—The statement under paragraph (1)(B) shall be made by—

(A) an owner if one resides at the port of entry; or

(B) the master if an owner does not reside at the port of entry.

(c) EXCEPTION FOR VESSELS BECOMING DOCUMENTED.—Subsection (a) section does not apply to a vessel that—

(1) is owned only by citizens of the United States; and

(2) after entering a port of the United States, becomes documented as a vessel of the United States before leaving that port.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60303(a)	46 App.:128 (words before proviso).	R.S. §4225.
60303(b)	46 App.:129.	R.S. §4226.
60303(c)	46 App.:128 (proviso).	Mar. 4, 1915, ch. 171, §1, 38 Stat. 1193.

In subsection (a), the word ‘tax’ is substituted for ‘duty’, and the word ‘imposed’ is substituted for ‘levied and collected’, for consistency in the chapter. The words ‘in the same manner’ are omitted as unnecessary.

In subsection (b)(1), before subparagraph (A), the words ‘does not apply to’ are substituted for ‘shall not be deemed to operate upon’ to eliminate unnecessary words. The word ‘unregistered’ is omitted as unnecessary. The word ‘only’ is added for clarity and for consistency in the revised title. In subparagraph (A), the words ‘owned only by citizens of the United States’ are substituted for ‘American property’ for consistency. In subparagraph (B)(ii), the words ‘sold or’ are omitted as unnecessary. The words ‘owned only by citizens of the United States’ are substituted for ‘no foreign subject or citizen has . . . any share, by way of trust, confidence, or otherwise’ to eliminate unnecessary words.

In subsection (b)(2), subparagraph (A) is substituted for ‘if the same shall be at the port at which the owner or any of the part owners reside’, and subparagraph (B) is substituted for ‘If the owner or any part owner does not reside at the port or place at which such vessel shall enter, then the master shall make oath to the like effect’, to eliminate unnecessary words.

§ 60304. Presidential suspension of tonnage taxes and light money

If the President is satisfied that the government of a foreign country does not impose discriminating or countervailing duties to the disadvantage of the United States, the President shall suspend the imposition of special tonnage taxes and light money under sections 60302 and 60303 of this title on vessels of that country.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60304	46 App.:121 (5th sentence words after semicolon).	R.S. §4219 (4th sentence words after semicolon); Feb. 27, 1877, ch. 69, §1, 19 Stat. 250.

The words ‘If the President is satisfied . . . the President shall suspend the imposition’ are substituted for ‘none of the duties . . . shall be levied . . . if the President of the United States shall be satisfied’, the words ‘does not impose’ are substituted for ‘have been abolished’, and the words ‘special tonnage taxes and light money’ are substituted for ‘duties on tonnage above mentioned’, for clarity.

§ 60305. Vessels in distress

A vessel is exempt from tonnage taxes and light money when it enters because it is in distress.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60305	46 App.:121 (3d sentence related to distress).	Aug. 5, 1909, ch. 6, §36 (2d sentence related to distress), 36 Stat. 111; Pub. L. 101-508, title X, §10402(a), Nov. 5, 1990, 104 Stat. 1388-398; Pub. L. 103-66, title IX, §9001(a)(3), (c)(1), Aug. 10, 1993, 107 Stat. 402.

The words ‘and light money’ are added for clarity and consistency. See 19 C.F.R. §4.21 (2003).

§ 60306. Vessels not engaged in trade

A vessel is exempt from tonnage taxes and light money when not engaged in trade.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1678.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60306	46 App.:121 (3d sentence related to trade).	Aug. 5, 1909, ch. 6, §36 (2d sentence related to trade), 36 Stat. 111; Pub. L. 101-508, title X, §10402(a), Nov. 5, 1990, 104 Stat. 1388-398; Pub. L. 103-66, title IX, §9001(a)(3), (c)(1), Aug. 10, 1993, 107 Stat. 402.

The words ‘and light money’ are added for clarity and consistency. See 19 C.F.R. §4.21 (2003).

§ 60307. Vessels engaged in coastwise trade or the fisheries

A vessel with a registry endorsement or a coastwise endorsement, trading from one port in the United States to another port in the United States or employed in the bank, whale, or other