

ment note under section 1 of Title 26, Internal Revenue Code.

§ 1804. Inland and intracoastal waterways of the United States

For purposes of section 4042 of title 26 (relating to tax on fuel used in commercial transportation on inland waterways) and for purposes of section 1802¹ of this title, the following inland and intracoastal waterways of the United States are described in this section:

(1) Alabama-Coosa Rivers: From junction with the Tombigbee River at river mile (hereinafter referred to as RM) 0 to junction with Coosa River at RM 314.

(2) Allegheny River: From confluence with the Monongahela River to form the Ohio River at RM 0 to the head of the existing project at East Brady, Pennsylvania, RM 72.

(3) Apalachicola-Chattahoochee and Flint Rivers: Apalachicola River from mouth at Apalachicola Bay (intersection with the Gulf Intracoastal Waterway) RM 0 to junction with Chattahoochee² and Flint Rivers at RM 107.8. Chattahoochee² River from junction with Apalachicola and Flint Rivers at RM 0 to Columbus, Georgia, at RM 155 and Flint River, from junction with Apalachicola and Chattahoochee Rivers at RM 0 to Bainbridge, Georgia, at RM 28.

(4) Arkansas River (McClellan-Kerr Arkansas River Navigation System): From junction with Mississippi River at RM 0 to port of Catoosa, Oklahoma, at RM 448.2.

(5) Atchafalaya River: From RM 0 at its intersection with the Gulf Intracoastal Waterway at Morgan City, Louisiana, upstream to junction with Red River at RM 116.8.

(6) Atlantic Intracoastal Waterway: Two inland water routes approximately paralleling the Atlantic coast between Norfolk, Virginia, and Miami, Florida, for 1,192 miles via both the Albermarle³ and Chesapeake Canal and Great Dismal Swamp Canal routes.

(7) Black Warrior-Tombigbee-Mobile Rivers: Black Warrior River System from RM 2.9, Mobile River (at Chickasaw Creek) to confluence with Tombigbee River at RM 45. Tombigbee River (to Demopolis at RM 215.4) to port of Birmingham, RM's 374-411 and upstream to head of navigation on Mulberry Fork (RM 429.6), Locust Fork (RM 407.8), and Sipsey Fork (RM 430.4).

(8) Columbia River (Columbia-Snake Rivers Inland Waterways): From The Dalles at RM 191.5 to Pasco, Washington (McNary Pool), at RM 330, Snake River from RM 0 at the mouth to RM 231.5 at Johnson Bar Landing, Idaho.

(9) Cumberland River: Junction with Ohio River at RM 0 to head of navigation, upstream to Carthage, Tennessee, at RM 313.5.

(10) Green and Barren Rivers: Green River from junction with the Ohio River at RM 0 to head of navigation at RM 149.1.

(11) Gulf Intracoastal Waterway: From St. Mark's River, Florida, to Brownsville, Texas, 1,134.5 miles.

(12) Illinois Waterway (Calumet-Sag Channel): From the junction of the Illinois River with the Mississippi River RM 0 to Chicago Harbor at Lake Michigan, approximately RM 350.

(13) Kanawha River: From junction with Ohio River at RM 0 to RM 90.6 at Deepwater, West Virginia.

(14) Kaskaskia River: From junction with the Mississippi River at RM 0 to RM 36.2 at Fayetteville, Illinois.

(15) Kentucky River: From junction with Ohio River at RM 0 to confluence of Middle and North Forks at RM 258.6.

(16) Lower Mississippi River: From Baton Rouge, Louisiana, RM 233.9 to Cairo, Illinois, RM 953.8.

(17) Upper Mississippi River: From Cairo, Illinois, RM 953.8 to Minneapolis, Minnesota, RM 1,811.4.

(18) Missouri River: From junction with Mississippi River at RM 0 to Sioux City, Iowa, at RM 734.8.

(19) Monongahela River: From junction with Allegheny River to form the Ohio River at RM 0 to junction of the Tygart and West Fork Rivers, Fairmont, West Virginia, at RM 128.7.

(20) Ohio River: From junction with the Mississippi River at RM 0 to junction of the Allegheny and Monongahela Rivers at Pittsburgh, Pennsylvania, at RM 981.

(21) Ouachita-Black Rivers: From the mouth of the Black River at its junction with the Red River at RM 0 to RM 351 at Camden, Arkansas.

(22) Pearl River: From junction of West Pearl River with the Rigolets at RM 0 to Bogalusa, Louisiana, RM 58.

(23) Red River: From RM 0 to the mouth of Cypress Bayou at RM 236.

(24) Tennessee River: From junction with Ohio River at RM 0 to confluence with Holstein and French Rivers at RM 652.

(25) White River: From RM 9.8 to RM 255 at Newport, Arkansas.

(26) Willamette River: From RM 21 upstream of Portland, Oregon, to Harrisburg, Oregon, at RM 194.

(27) Tennessee-Tombigbee Waterway: From its confluence with the Tennessee River to the Warrior River at Demopolis, Alabama.

(Pub. L. 95-502, title II, § 206, Oct. 21, 1978, 92 Stat. 1700; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 99-662, title XIV, § 1404(b), Nov. 17, 1986, 100 Stat. 4270.)

REFERENCES IN TEXT

Section 1802 of this title, referred to in text, was repealed by Pub. L. 99-662, title XIV, § 1405(b), Nov. 17, 1986, 100 Stat. 4271.

AMENDMENTS

1986—Pub. L. 99-514, in introductory provisions, substituted "Internal Revenue Code of 1986" for "Internal Revenue Code of 1954", which for purposes of codification was translated as "title 26" thus requiring no change in text.

Par. (27). Pub. L. 99-662 added par. (27).

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-662 effective Jan. 1, 1987, see section 1404(c) of Pub. L. 99-662 set out as a note under section 4042 of Title 26, Internal Revenue Code.

¹ See References in Text note below.

² So in original. Probably should be "Chattahoochee".

³ So in original. Probably should be "Albermarle".

**CHAPTER 33—PREVENTION OF POLLUTION
FROM SHIPS**

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§ 1901. Definitions

(a) Unless the context indicates otherwise, as used in this chapter—

(1) “Administrator” means the Administrator of the Environmental Protection Agency;

(2) “Antarctica” means the area south of 60 degrees south latitude;

(3) “Antarctic Protocol” means the Protocol on Environmental Protection to the Antarctic Treaty, signed October 4, 1991, in Madrid, and all annexes thereto, and includes any future amendments thereto which have entered into force;

(4) “MARPOL Protocol” means the Protocol of 1978 relating to the International Convention for the Prevention of Pollution from Ships, 1973, and includes the Convention;

(5) “Convention” means the International Convention for the Prevention of Pollution from Ships, 1973, including Protocols I and II and Annexes I, II, V, and VI thereto, including any modification or amendments to the Convention, Protocols, or Annexes which have entered into force for the United States;

(6) “discharge”, “emission”, “garbage”, “harmful substance”, and “incident” shall have the meanings provided in the Convention;

(7) “navigable waters” includes the territorial sea of the United States (as defined in Presidential Proclamation 5928 of December 27, 1988) and the internal waters of the United States;

(8) “owner” means any person holding title to, or in the absence of title, any other indicia of ownership of, a ship or terminal, but does not include a person who, without participating in the management or operation of a ship or terminal, holds indicia of ownership primarily to protect a security interest in the ship or terminal;

(9) “operator” means—

(a) in the case of a ship, a charterer by demise or any other person, except the owner, who is responsible for the operation, manning, victualing, and supplying of the vessel, or

(b) in the case of a terminal, any person, except the owner, responsible for the operation of the terminal by agreement with the owner;

(10) “person” means an individual, firm, public or private corporation, partnership, association, State, municipality, commission, political subdivision of a State, or any interstate body;

(11) “Secretary” means the Secretary of the department in which the Coast Guard is operating;

(12) “ship” means a vessel of any type whatsoever, including hydrofoils, air-cushion vehicles, submersibles, floating craft whether self-propelled or not, and fixed or floating platforms;

(13) “submersible” means a submarine, or any other vessel designed to operate under water; and

(14) “terminal” means an onshore facility or an offshore structure located in the navigable waters of the United States or subject to the jurisdiction of the United States and used, or intended to be used, as a port or facility for the transfer or other handling of a harmful substance.

(b) For purposes of this chapter, the requirements of Annex V shall apply to the navigable waters of the United States, as well as to all other waters and vessels over which the United States has jurisdiction.

(c) For the purposes of this chapter, the requirements of Annex IV to the Antarctic Protocol shall apply in Antarctica to all vessels over which the United States has jurisdiction.

(Pub. L. 96-478, §2, Oct. 21, 1980, 94 Stat. 2297; Pub. L. 100-220, title II, §2101, Dec. 29, 1987, 101 Stat. 1460; Pub. L. 103-160, div. A, title X, §1003(f), Nov. 30, 1993, 107 Stat. 1748; Pub. L. 104-227, title II, §201(a), Oct. 2, 1996, 110 Stat. 3042; Pub. L. 110-280, §3, July 21, 2008, 122 Stat. 2611.)

REFERENCES IN TEXT

This chapter, referred to in text, was in the original “this Act”, meaning Pub. L. 96-478, Oct. 21, 1980, 94 Stat. 2297, known as the “Act to Prevent Pollution from Ships”, which is classified principally to this chapter. For complete classification of this Act to the Code, see Short Title note below and Tables.

Presidential Proclamation 5928, referred to in subsec. (a)(7), is set out under section 1331 of Title 43, Public Lands.

AMENDMENTS

2008—Subsec. (a). Pub. L. 110-280 added par. (1), redesignated pars. (1) to (5) as (2) to (6), respectively, in par. (5) substituted “V, and VI” for “and V”, in par. (6) substituted “discharge”, “emission”, “garbage”, “harmful substance”, and “incident” for “discharge” and “garbage” and “harmful substance” and “incident”, added par. (7), and redesignated pars. (6) to (12) as (8) to (14), respectively.

1996—Subsec. (a). Pub. L. 104-227, §201(a)(1), (2), added pars. (1) and (2) and redesignated former pars. (1) to (10) as (3) to (12), respectively.

Subsec. (c). Pub. L. 104-227, §201(a)(3), added subsec. (c).

1993—Subsec. (a)(9), (10). Pub. L. 103-160 added par. (9) and redesignated former par. (9) as (10).

1987—Subsec. (a). Pub. L. 100-220, §2101(1), designated existing provisions as subsec. (a).

Subsec. (a)(1). Pub. L. 100-220, §2101(2), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “‘MARPOL Protocol’ means the Protocol of 1978 Relating to the International Convention for the Pre-