

§ 60301. Regular tonnage taxes

(a) LOWER RATE.—A tax is imposed at the rate of 4.5 cents per ton, not to exceed a total of 22.5 cents per ton per year, for fiscal years 2006 through 2010, and 2 cents per ton, not to exceed a total of 10 cents per ton per year, for each fiscal year thereafter, at each entry in a port of the United States of—

- (1) a vessel entering from a foreign port or place in North America, Central America, the West Indies Islands, the Bahama Islands, the Bermuda Islands, or the coast of South America bordering the Caribbean Sea; or
- (2) a vessel returning to the same port or place in the United States from which it departed, and not entering the United States from another port or place, except—
 - (A) a vessel of the United States;
 - (B) a recreational vessel (as defined in section 2101 of this title); or
 - (C) a barge.

(b) HIGHER RATE.—A tax is imposed at the rate of 13.5 cents per ton, not to exceed a total of 67.5 cents per ton per year, for fiscal years 2006 through 2010, and 6 cents per ton, not to exceed a total of 30 cents per ton per year, for each fiscal year thereafter, on a vessel at each entry in a port of the United States from a foreign port or place not named in subsection (a)(1).

(c) EXCEPTION FOR VESSELS ENTERING OTHER THAN BY SEA.—Subsection (a) does not apply to a vessel entering other than by sea from a foreign port or place at which tonnage, lighthouse, or other equivalent taxes are not imposed on vessels of the United States.

(Pub. L. 109-304, §9(b), Oct. 6, 2006, 120 Stat. 1677; Pub. L. 109-171, title IV, §4001, Feb. 8, 2006, 120 Stat. 27; Pub. L. 110-181, div. C, title XXXV, §3524, Jan. 28, 2008, 122 Stat. 600.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60301(a)	46 App.:121 (2d sentence words before semicolon).	Aug. 5, 1909, ch. 6, §36 (1st sentence), 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)(1), (2), (c)(1), Aug. 10, 1993, 107 Stat. 402; Pub. L. 105-33, title IX, §9201(a), Aug. 5, 1997, 111 Stat. 671.
60301(b)	46 App.:121 (2d sentence words after semicolon).	
60301(c)	46 App.:132.	Mar. 8, 1910, ch. 86, 36 Stat. 234; Pub. L. 101-508, title X, §10402(b), Nov. 5, 1990, 104 Stat. 1388-399; Pub. L. 103-66, title IX, §9001(b), Aug. 10, 1993, 107 Stat. 402; Pub. L. 105-33, title IX, §9201(b), Aug. 5, 1997, 111 Stat. 671.

In this section, the tax rates for fiscal years 1991 through 2002 are omitted as obsolete.

In subsection (a)(1), the words “West Indies Islands” are substituted for “West India Islands” to conform to current geographic terminology. The word “Newfoundland” is omitted because Newfoundland is now part of Canada.

In subsection (a)(2), the reference to the definitions in section 2101 is confined to “recreational vessel” because the definitions of “vessel of the United States” and “barge” are being moved to chapter 1 of the revised title and being made applicable title-wide.

AMENDMENTS

2008—Pub. L. 110-181, §3524(b), repealed Pub. L. 109-171, §4001. See 2006 Amendment note below.

Subsecs. (a), (b). Pub. L. 110-181, §3524(a)(1), incorporated the substance of the amendment by Pub. L. 109-171, §4001, into this section by substituting “4.5 cents per ton, not to exceed a total of 22.5 cents per ton per year, for fiscal years 2006 through 2010, and 2 cents per ton, not to exceed a total of 10 cents per ton per year, for each fiscal year thereafter,” for “2 cents per ton (but not more than a total of 10 cents per ton per year)” in subsec. (a) and “13.5 cents per ton, not to exceed a total of 67.5 cents per ton per year, for fiscal years 2006 through 2010, and 6 cents per ton, not to exceed a total of 30 cents per ton per year, for each fiscal year thereafter,” for “6 cents per ton (but not more than a total of 30 cents per ton per year)” in subsec. (b). See 2006 Amendment note below and section 18(a) of Pub. L. 109-304, set out as a Legislative Purpose and Construction note preceding section 101 of this title.

2006—Pub. L. 109-171, §4001, which directed the amendment of sections 121 and 132 of the former Appendix to this title from which this section was derived, was repealed by Pub. L. 110-181, §3524(b). See 2008 Amendment note for subsecs. (a), (b) and Historical and Revision notes above.

§ 60302. Special tonnage taxes

(a) ENTRY FROM FOREIGN PORT OR PLACE.—Regardless of whether a tax is imposed under section 60301 of this title, a tax is imposed on a vessel at each entry in a port of the United States from a foreign port or place at the following rates:

- (1) 30 cents per ton on a vessel built in the United States but owned in any part by a subject of a foreign country.
- (2) 50 cents per ton on other vessels not of the United States.
- (3) 50 cents per ton on a vessel of the United States having an officer who is not a citizen of the United States.
- (4) \$2 per ton on a foreign vessel entering from a foreign port or place at which vessels of the United States are not ordinarily allowed to enter and trade.

(b) VESSELS NOT OF THE UNITED STATES TRANSPORTING PROPERTY BETWEEN DISTRICTS.—Regardless of whether a tax is imposed under section 60301 of this title, a tax of 50 cents per ton is imposed on a vessel not of the United States at each entry in one customs district from another district when transporting goods loaded in one district to be delivered in another district.

(c) EXCEPTION FOR VESSELS BECOMING DOCUMENTED.—The tax of 50 cents per ton under this 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. 1677.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60302(a)	46 App.:121 (1st sentence, 5th sentence words before semicolon, last sentence words after semicolon).	R.S. §4219 (1st, 2d sentences, 4th sentence words before semicolon, last sentence words before 1st semicolon and after last semicolon); Feb. 27, 1877, ch. 69, §1, 19 Stat. 250.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60302(b)	46 App.:121 (4th sentence words before proviso).	
60302(c)	46 App.:121 (4th sentence proviso).	Mar. 4, 1915, ch. 171, §1, 38 Stat. 1193.

In subsections (a) and (b), the words “Regardless of whether a tax is imposed under section 60301 of this title” are added for clarity. See 19 C.F.R. §4.20(c) (2003).

In subsection (a)(1), the word “owned” is substituted for “belonging” for consistency in the revised title.

In subsection (a)(3), the words “vessel of the United States” are substituted for “vessel” for clarity.

In subsection (c), the words “The tax of 50 cents per ton” are substituted for “no such duty” in 46 App. U.S.C. 121 to conform more closely to the language in section 1 of the Act of March 4, 1915 (ch. 171, 38 Stat. 1193). The word “documented” is substituted for “registered” for consistency in the revised title.

The words “In addition to the tonnage-duty above imposed, there shall be paid a tax, at the rate of thirty cents per ton, on vessels which shall be entered at any custom-house within the United States from any foreign port or place” in R.S. §4219 were omitted from the original codification of R.S. §4219 in 46 U.S.C. 121 (1926 edition, 44 Stat. 1467). A codification note which first appeared in the 1958 edition of the United States Code for 46 U.S.C. 121 says that the words apparently were omitted as superseded and repealed by section 14 of the Act of June 26, 1884 (ch. 121, 23 Stat. 57), as amended by section 11 of the Act of June 19, 1886 (ch. 421, 24 Stat. 81), and section 1 of the Act of April 4, 1888 (ch. 61, 25 Stat. 80).

§ 60303. Light money

(a) IMPOSITION OF TAX.—A tax of 50 cents per ton, to be called “light money”, is imposed on a vessel not of the United States at each entry in a port of the United States. This tax shall be imposed and collected under the same regulations that apply to tonnage taxes.

(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) 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; Pub. L. 115–232, div. C, title XXXV, §3546(v), Aug. 13, 2018, 132 Stat. 2327.)

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.

AMENDMENTS

2018—Subsec. (c). Pub. L. 115–232 substituted “Subsection (a) does” for “Subsection (a) section does”.

§ 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.