

(c) REGULATIONS.—The Secretary may by regulation—

(1) prescribe the manner in which clearance under this section is to be obtained, including the documents, data, or information which shall be submitted or transmitted, pursuant to an authorized data interchange system, to obtain the clearance;

(2) permit clearance to be obtained before all requirements for clearance are complied with, but only if the owner or operator of the vessel files a bond in an amount set by the Secretary conditioned on the compliance by the owner or operator with all specified requirements for clearance within a time period (not exceeding 4 business days) established by the Secretary; and

(3) permit clearance to be obtained at a place other than a designated port of entry, under conditions the Secretary may prescribe.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1675.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60105	46 App.:91.	R.S. §4197; Aug. 5, 1935, ch. 438, title II, §209, 49 Stat. 526; June 16, 1938, ch. 476, §1, 52 Stat. 758; Sept. 1, 1954, ch. 1213, title V, §501(a), 68 Stat. 1140; Pub. L. 103–182, title VI, §686(b), Dec. 8, 1993, 107 Stat. 2221; Pub. L. 106–476, title I, §1452(a)(3), Nov. 9, 2000, 114 Stat. 2167.

The Secretary of Homeland Security is substituted for the Customs Service and for the Secretary of the Treasury because the functions of the Customs Service and of the Secretary of the Treasury relating thereto were transferred to the Secretary of Homeland Security by section 403(1) of the Homeland Security Act of 2002 (Pub. L. 107–296, 116 Stat. 2178).

§ 60106. State inspection laws

When State law requires a certificate of inspection for goods carried on a vessel, a vessel transporting the goods may not be cleared until the certificate is produced.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1676.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60106	46 App.:97.	R.S. §4202.

This section is substituted for the source provision to eliminate unnecessary words.

§ 60107. Payment of fees on departing vessel

A departing vessel may be cleared only when all legal fees that have accrued on the vessel are paid and proof of payment is presented to the individual granting the clearance.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1676.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60107	46 App.:100.	R.S. §4206.

This section is substituted for the source provision to eliminate unnecessary words.

§ 60108. Duty to transport tendered cargo

Clearance may be refused to a vessel or vehicle transporting cargo destined for a domestic or foreign port when the owner, master, or other individual in charge refuses to accept cargo tendered in good condition, with proper charges, for the same or an intermediate port by a citizen of the United States. This section does not apply if the vessel or vehicle is already fully loaded (giving appropriate consideration to its proper loading) or is not adaptable to transport the tendered cargo.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1676.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60108	46 App.:834.	Sept. 7, 1916, ch. 451, §36, 39 Stat. 738.

Only the word “cargo” is used, instead of “merchandise”, “freight”, and “cargo”, for consistency in the section.

§ 60109. Duty to transport money and securities of the United States Government

Before being given clearance, a vessel owned by a citizen of the United States and bound on a voyage from a port in the United States to another port in the United States or in a foreign country, or on a voyage from a port in a foreign country to a port in the United States, shall receive on board any bullion, coin, notes, bonds, or other securities of the United States Government that an agency, consular officer, or other agent of the Government offers. The vessel shall transport the items securely and deliver them promptly to the proper authorities or consignees on arriving at the port of destination. Compensation shall be paid for services provided under this section that is equal to compensation paid to other carriers in the ordinary transaction of business.

(Pub. L. 109–304, §9(b), Oct. 6, 2006, 120 Stat. 1676.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60109	46 App.:98.	R.S. §4204; Apr. 5, 1906, ch. 1366, §3, 34 Stat. 100.

This section is substituted for the source provision to eliminate unnecessary words.

CHAPTER 603—TONNAGE TAXES AND LIGHT MONEY

- Sec.
- 60301. Regular tonnage taxes.
- 60302. Special tonnage taxes.
- 60303. Light money.
- 60304. Presidential suspension of tonnage taxes and light money.
- 60305. Vessels in distress.
- 60306. Vessels not engaged in trade.
- 60307. Vessels engaged in coastwise trade or the fisheries.
- 60308. Vessels engaged in Great Lakes trade.
- 60309. Passenger vessels making trips between ports of the United States and foreign ports.
- 60310. Vessels making daily trips on interior waters.
- 60311. Hospital vessels in time of war.
- 60312. Rights under treaties preserved.

§ 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.