

**CHAPTER 32—INLAND WATERWAYS TRUST FUND**

Sec.

1801, 1802. Repealed.

1803. Study with respect to inland waterway user taxes and charges.

1804. Inland and intracoastal waterways of the United States.

**§§ 1801, 1802. Repealed. Pub. L. 99-662, title XIV, § 1405(b), Nov. 17, 1986, 100 Stat. 4271**

Section 1801, Pub. L. 95-502, title II, § 203, Oct. 21, 1978, 92 Stat. 1697, established Inland Waterways Trust Fund. See section 9506 of Title 26, Internal Revenue Code.

Section 1802, Pub. L. 95-502, title II, § 204, Oct. 21, 1978, 92 Stat. 1698, made Inland Waterways Trust Fund available for expenditures for navigation construction and rehabilitation projects on inland waterways. See section 9506 of Title 26.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF REPEAL**

Repeal effective Jan. 1, 1987, see section 1405(d)(1) of Pub. L. 99-662, set out as an Effective Date note under section 9506 of Title 26, Internal Revenue Code.

**§ 1803. Study with respect to inland waterway user taxes and charges**

**(a) Study directed**

The Secretary of Transportation, and the Secretary of Commerce, in consultation with the Secretary of the Treasury, the Secretary of Agriculture, the Secretary of Energy, the Attorney General of the United States, the Secretary of the Army, the Chairman of the Water Resources Council, and the Director of the Office of Management and Budget, shall—

- (1) make a full and complete study with respect to inland waterway user taxes and charges, and
- (2) make findings and policy recommendations with respect thereto.

Such study shall include (but shall not be limited to) a consideration of the matters listed in subsections (b), (c), (d), (e), and (f) of this section.

**(b) Considerations relating to the taxing mechanism**

- (1) The extent to which the Federal Government should seek to recover some or all of Federal expenditures for the benefit of inland waterway transportation from the users of the facilities for which such expenditures are made.
- (2) The various forms of inland waterway user taxes and charges which could be established.
- (3) The various methods of collecting inland waterway user taxes and charges, and the administrative costs of such taxes and charges.
- (4) The classes and categories of users and other persons on whom inland waterway user taxes and charges should be imposed.
- (5) The waterways of the United States (including the Great Lakes, deep draft channels, and coastal ports) which should be included in any system of user taxes and charges, together with the economic effects of such taxes and charges.

(6) The use of revenues derived from inland waterway user taxes and charges, including consideration of changes in, or alternatives to, the Trust Fund mechanism.

**(c) Considerations relating to economic effects**

The economic effects of waterway user taxes and charges on—

**(1) Carriers and users**

On—

(A) carriers and shippers using the inland waterways, and

(B) users (including ultimate consumers) of commodities which are transported on the inland waterways.

**(2) Regions, etc.**

On—

(A) existing investment in industrial plants, agricultural interests, and commercial enterprises, and on related employment, in regions of the country served by inland water transportation directly or in combination with other modes, and

(B) future economic growth prospects in such regions, including anticipated shifts of industry and employment to other areas together with an evaluation of effects on regional economies and their development, including consistency with Federal policies as set forth in other legislation.

**(3) Small business and industrial concentration and competition**

On—

(A) small business enterprise, and

(B) industrial concentration and competition, both within the transportation industry and in any line of commerce (within the meaning of the antitrust laws).

**(4) Competitors**

On the freight rates charged by other modes of transportation and the extent of short-term and long-term diversion of traffic from the inland waterways to such other modes. In considering such diversion of traffic, there shall also be considered the effects of such diversion on—

(A) the development of alternative sources of supply and on alternative modes of transportation and alternative routing to market,

(B) the comparative safety of the handling and transportation of hazardous materials, and

(C) the comparative energy efficiency of the modes and routes of the transportation involved.

**(5) Prices**

On prices of commodities shipped by inland waterways and by competing modes, including the costs of energy materials and the effects on electric power rates.

**(6) Balance of payments**

On the balance of payments of the United States based on our international trade.

**(d) Considerations relating to economic feasibility of waterway improvement projects; level of benefits from waterway expenditures**

(1) The effects of inland waterway user taxes and charges on the economic feasibility of inland waterway improvement projects.