

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.)

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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.)

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Revised Section	Source (U.S. Code)	Source (Statutes at Large)
60108	46 App.:334.	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.)

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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.)