

HR 4835

To amend the Internal Revenue Code of 1986 to provide that the harbor maintenance tax is applied to certain ports that import cargo exceeding \$100,000,000 in value per year.

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 23, 2002

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (May 23, 2002)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/4835>

Sponsor

Name: Rep. Capuano, Michael E. [D-MA-8]

Party: Democratic • **State:** MA • **Chamber:** House

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Delahunt, William D. [D-MA-10]	D · MA		May 23, 2002
Rep. Lynch, Stephen F. [D-MA-9]	D · MA		May 23, 2002
Rep. Markey, Edward J. [D-MA-7]	D · MA		May 23, 2002
Rep. Neal, Richard E. [D-MA-2]	D · MA		May 23, 2002

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 23, 2002

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 23, 2002)

Amends the Internal Revenue Code to apply the harbor maintenance tax to certain ports used to import commercial cargo worth more than \$100,000,000. Negates the tax on a port for any year after a period of three consecutive years in which \$100,000,000 or less cargo was imported through the port and no Federal funds were used for construction, maintenance, or operation, as well as for subsequent years so long as the preceding year's cargo was \$100,000,000 or less.

Actions Timeline

- **May 23, 2002:** Introduced in House
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