

## S 1310

A bill 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:** 108 (2003–2005, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 23, 2003

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 23, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/senate-bill/1310>

### Sponsor

**Name:** Sen. Kerry, John F. [D-MA]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 23, 2003

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jun 23, 2003)

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

- **Jun 23, 2003:** Introduced in Senate
- **Jun 23, 2003:** Read twice and referred to the Committee on Finance.