

HR 952

To amend the Internal Revenue Code of 1986 to allow a charitable contribution deduction for certain expenses incurred by whaling captains in support of Native Alaskan subsistence whaling.

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 26, 2003

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 26, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/952>

Sponsor

Name: Rep. Young, Don [R-AK-At Large]

Party: Republican • **State:** AK • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 26, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 26, 2003)

Amends the Internal Revenue Code to provide a charitable deduction for up to \$10,000 of the reasonable and necessary whaling expenses incurred in support of Native Alaskan subsistence bowhead whale hunting activities conducted pursuant to the management plan of the Alaska Eskimo Whaling Commission. Limits such deduction to an individual recognized by the Commission as a whaling captain charged with the responsibility of maintaining and carrying out such sanctioned whaling activities.

Lists as whaling expenses those for: (1) the acquisition and maintenance of whaling boats, weapons, and gear; (2) food and other provisions for the crew; and (3) storage and distribution of the catch.

Actions Timeline

- **Feb 26, 2003:** Introduced in House
- **Feb 26, 2003:** Referred to the House Committee on Ways and Means.

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