

## S 1449

A bill to amend the Internal Revenue Code of 1986 to provide that income attributable to certain passenger cruise voyages beginning or ending in the United States shall be treated as effectively connected with the conduct of a trade or business within the United States.

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Aug 1, 2013

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6222-6223)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6222-6223) (Aug 1, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/1449>

### Sponsor

**Name:** Sen. Rockefeller, John D., IV [D-WV]

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

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Aug 1, 2013

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Aug 1, 2013)

Amends the Internal Revenue Code to treat United States cruise industry income as effectively connected with the conduct of a trade or business within the United States (thus subjecting such income to U.S. income taxation). Defines "United States cruise industry income" as income attributable to a voyage of a commercial passenger cruise vessel (a passenger vessel having berth or stateroom accommodations for at least 250 passengers) that extends over 1 or more nights and during which passengers embark or disembark the vessel in the United States. Prohibits any tax exemption or reduced tax rate under any U.S. treaty with respect to United States cruise industry income.

## Actions Timeline

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- **Aug 1, 2013:** Introduced in Senate
- **Aug 1, 2013:** Sponsor introductory remarks on measure. (CR S6222)
- **Aug 1, 2013:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6222-6223)