

S 1450

A bill to amend the Internal Revenue Code of 1986 to impose an ad valorem excise tax on certain passenger cruise voyages, and for other purposes.

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 S6223)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6223) (Aug 1, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/1450>

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 impose a 5% excise tax on persons providing a covered passenger cruise. Defines "covered passenger cruise" as a voyage of a commercial passenger cruise vessel that extends over one or more nights and during which passengers embark and disembark the vessel in the United States. Defines "passenger cruise vessel" as any passenger vessel having berth or stateroom accommodations for at least 250 passengers and that is used in the business of carrying passengers for hire.

Establishes in the Treasury the Intermodal Infrastructure Trust Fund to be funded by the per passenger excise tax. Allows expenditures from such Fund for specified transportation improvements.

Actions Timeline

- **Aug 1, 2013:** Introduced in Senate
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