

106TH CONGRESS  
1ST SESSION

# H. R. 1260

To amend the Internal Revenue Code of 1986 to repeal the harbor maintenance tax and to amend the Water Resources Development Act of 1986 to authorize appropriations for activities formerly funded with revenues from the Harbor Maintenance Trust Fund.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 24, 1999

Mr. BORSKI (for himself and Mr. OBERSTAR) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the harbor maintenance tax and to amend the Water Resources Development Act of 1986 to authorize appropriations for activities formerly funded with revenues from the Harbor Maintenance Trust Fund.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Support for Harbor  
5 Investment Program Act”.

1 **SEC. 2. REPEAL OF HARBOR MAINTENANCE TAX.**

2 (a) IN GENERAL.—Subchapter A of chapter 36 of the  
3 Internal Revenue Code of 1986 (relating to harbor mainte-  
4 nance tax) is hereby repealed.

5 (b) CONFORMING AMENDMENT.—The table of sub-  
6 chapters for chapter 36 of such Code is amended by strik-  
7 ing the item relating to subchapter A.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall take effect on the date of the enactment  
10 of this Act.

11 **SEC. 3. CONFORMING AMENDMENT TO WATER RESOURCES**  
12 **DEVELOPMENT ACT OF 1986.**

13 Section 210 of the Water Resources Development Act  
14 of 1986 (33 U.S.C. 2238) is amended by adding at the  
15 end the following:

16 “(c) FISCAL YEARS FOLLOWING REPEAL OF HAR-  
17 BOR MAINTENANCE TAX.—Notwithstanding subsections  
18 (a) and (b), for each fiscal year in which there are no  
19 amounts in the Harbor Maintenance Trust Fund, there  
20 are authorized to be appropriated out of the general fund  
21 of the Treasury of the United States such sums as may  
22 be necessary to pay—

23 “(1) eligible operations and maintenance costs  
24 of those portions of the Saint Lawrence Seaway op-  
25 erated and maintained by the Saint Lawrence Sea-

1 way Development Corporation for such fiscal year;

2 and

3 “(2) eligible operations and maintenance costs

4 assigned to commercial navigation of all harbors and

5 inland harbors within the United States.”.

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