

106TH CONGRESS  
1ST SESSION

# H. R. 1293

To amend title 46, United States Code, to provide equitable treatment with respect to State and local income taxes for certain individuals who perform duties on vessels.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. BAIRD (for himself, Mr. BOSWELL, Mr. EVANS, Ms. LEE, Mr. LIPINSKI, Mr. McDERMOTT, Mr. METCALF, Mr. NETHERCUTT, Mr. SHOWS, Mr. SIMPSON, Mr. STRICKLAND, Mr. TERRY, and Mr. WISE) introduced the following bill; which was referred to the Committee on the Judiciary, 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 title 46, United States Code, to provide equitable treatment with respect to State and local income taxes for certain individuals who perform duties on vessels.

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 “Transportation Em-  
5 ployee Fair Taxation Act of 1999”.

1 **SEC. 2. EQUITABLE TREATMENT FOR INDIVIDUALS EM-**  
2 **PLOYED ON VESSELS WITH RESPECT TO**  
3 **STATE AND LOCAL INCOME TAXES.**

4 Section 11108 of title 46, United States Code, is  
5 amended—

6 (1) by inserting “(a)” before the first sentence;

7 and

8 (2) by adding at the end the following:

9 “(b)(1) An individual described in paragraph (2)  
10 shall not be subject to the income tax laws of a State or  
11 political subdivision of a State with respect to employment  
12 or work referred to in paragraph (2), other than the State  
13 and political subdivision in which the individual resides.

14 “(2) An individual referred to in paragraph (1) is—

15 “(A) any individual engaged on a vessel to per-  
16 form assigned duties in more than one State as a  
17 pilot licensed under section 7101 of this title or li-  
18 censed or authorized under the laws of a State; or

19 “(B) any individual who performs regularly as-  
20 signed duties while engaged as a master, officer, or  
21 crewman on a vessel operating on the navigable wa-  
22 ters of more than one State.”.

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