

106TH CONGRESS  
1ST SESSION

# S. 893

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 SENATE OF THE UNITED STATES

APRIL 27, 1999

Mr. GORTON (for himself and Mrs. MURRAY) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

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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. AMENDMENT OF CHAPTER 111 OF TITLE 46,**  
4 **UNITED STATES CODE.**

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

7 (1) by inserting “(a) WITHHOLDING.—” before  
8 “WAGES”; and

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

1 “(b) LIABILITY.—

2 “(1) LIMITATION ON JURISDICTION TO TAX.—

3 An individual to whom this subsection applies is not  
4 subject to the income tax laws of a State or political  
5 subdivision of a State, other than the State and po-  
6 litical subdivision in which the individual resides,  
7 with respect to compensation for the performance of  
8 duties described in paragraph (2).

9 “(2) APPLICATION.—This subsection applies to  
10 an individual—

11 “(A) engaged on a vessel to perform as-  
12 signed duties in more than one State as a pilot  
13 licensed under section 7101 of this title or li-  
14 censed or authorized under the laws of a State;  
15 or

16 “(B) who performs regularly-assigned du-  
17 ties while engaged as a master, officer, or crew-  
18 man on a vessel operating on the navigable wa-  
19 ters of more than one State.”.

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