

108TH CONGRESS  
1ST SESSION

# H. R. 952

To amend the Internal Revenue Code of 1986 to allow a charitable contribution deduction for certain expenses incurred by whaling captains in support of Native Alaskan subsistence whaling.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2003

Mr. YOUNG of Alaska introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a charitable contribution deduction for certain expenses incurred by whaling captains in support of Native Alaskan subsistence whaling.

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. CHARITABLE CONTRIBUTION DEDUCTION FOR**  
4 **CERTAIN EXPENSES INCURRED IN SUPPORT**  
5 **OF NATIVE ALASKAN SUBSISTENCE WHAL-**  
6 **ING.**

7 (a) IN GENERAL.—Section 170 of the Internal Rev-  
8 enue Code of 1986 (relating to charitable, etc., contribu-

1 tions and gifts) is amended by redesignating subsection  
2 (m) as subsection (n) and by inserting after subsection  
3 (l) the following new subsection:

4 “(m) EXPENSES PAID BY CERTAIN WHALING CAP-  
5 TAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE  
6 WHALING.—

7 “(1) IN GENERAL.—In the case of an individual  
8 who is recognized by the Alaska Eskimo Whaling  
9 Commission as a whaling captain charged with the  
10 responsibility of maintaining and carrying out sanc-  
11 tioned whaling activities and who engages in such  
12 activities during the taxable year, the amount de-  
13 scribed in paragraph (2) (to the extent such amount  
14 does not exceed \$10,000 for the taxable year) shall  
15 be treated for purposes of this section as a chari-  
16 table contribution.

17 “(2) AMOUNT DESCRIBED.—

18 “(A) IN GENERAL.—The amount described  
19 in this paragraph is the aggregate of the rea-  
20 sonable and necessary whaling expenses paid by  
21 the taxpayer during the taxable year in carrying  
22 out sanctioned whaling activities.

23 “(B) WHALING EXPENSES.—For purposes  
24 of subparagraph (A), the term ‘whaling ex-  
25 penses’ includes expenses for—

1                   “(i) the acquisition and maintenance  
2                   of whaling boats, weapons, and gear used  
3                   in sanctioned whaling activities,

4                   “(ii) the supplying of food for the  
5                   crew and other provisions for carrying out  
6                   such activities, and

7                   “(iii) storage and distribution of the  
8                   catch from such activities.

9                   “(3) SANCTIONED WHALING ACTIVITIES.—For  
10                  purposes of this subsection, the term ‘sanctioned  
11                  whaling activities’ means subsistence bowhead whale  
12                  hunting activities conducted pursuant to the man-  
13                  agement plan of the Alaska Eskimo Whaling Com-  
14                  mission.”.

15                  (b) EFFECTIVE DATE.—The amendments made by  
16                  subsection (a) shall apply to expenses paid after December  
17                  31, 2002, in taxable years ending after such date.

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