

**DESCRIPTION OF SELECT PROVISIONS RELATED TO  
THE HARBOR MAINTENANCE TAX AND TRUST FUND, AND  
CERTAIN CONTROLLED FOREIGN CORPORATION BASE  
COMPANY SHIPPING INCOME PROVISIONS**

Scheduled for a Joint Public Hearing  
Before the  
SUBCOMMITTEE ON OVERSIGHT  
AND  
SUBCOMMITTEE ON SELECT REVENUE MEASURES  
OF THE  
HOUSE COMMITTEE ON WAYS AND MEANS  
on February 1, 2012

Prepared by the Staff  
of the  
JOINT COMMITTEE ON TAXATION



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## INTRODUCTION

The House Committee on Ways and Means Subcommittee on Oversight and Subcommittee on Select Revenue Measures have scheduled a joint public hearing on February 1, 2012, regarding the harbor maintenance tax and trust fund, and certain shipping issues.

Part I of this document summarizes present law as it relates to the Harbor Maintenance tax and trust fund and provides an overview of H.R. 1533, the “Short Sea Shipping Act of 2011.”<sup>1</sup> The Harbor Maintenance Trust Fund expenditures principally have been for operations and maintenance costs of access channels to deep-draft harbors--*i.e.* dredging expenses. The trust fund is financed by a 0.125-percent excise tax on the value of commercial cargo, which is defined to include not only goods but transport of passengers for hire, loaded or unloaded at specified ports. Shippers and importers are liable for the tax.

Part II of this document describes the present and relevant former law as it relates to controlled foreign corporation foreign base company shipping income and provides an overview of H.R. 1031, the “American Shipping Reinvestment Act of 2011.” Foreign base company shipping income is generally not included as subpart F income to the extent that such shipping income is reinvested during the taxable year in certain qualified shipping investments. A decrease in qualified shipping investments in a subsequent year triggers a subpart F inclusion to the extent it was previously excluded.

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<sup>1</sup> This document may be cited as follows: Joint Committee on Taxation, *Description of Select Provisions Related to the Harbor Maintenance Tax and Trust Fund, and Certain Controlled Foreign Corporation Base Company Shipping Income Provisions* (JCX-5-12), January 27, 2012. This document can also be found on our website at [www.jct.gov](http://www.jct.gov).

## **I. HARBOR MAINTENANCE**

### **A. Present Law**

#### **1. Harbor maintenance tax**

An excise tax of 0.125 percent is imposed on the value of domestic commercial cargo loaded or unloaded at taxable U.S. ports, on the value of imported cargo unloaded at taxable U.S. ports, and on charges for transportation of passengers to or from such ports.<sup>2</sup> No tax is imposed on cargo movements within a U.S. port. The harbor maintenance excise tax is administered by U.S. Customs and Border Protection Administrative rules applicable to the tax are those applicable to customs duties. Shippers and importers are liable for the tax.

The tax generally is imposed on all cargo, defined to include all goods (other than exports) and passengers, that is loaded or unloaded at U.S. ports, defined as any channel or harbor in the United States that is open to public navigation. The tax does not apply to waterways where the inland waterways fuels excise tax is imposed or to ports with respect to which no Federal funds have been used since 1977 for construction, maintenance, or operation, or which were de-authorized by Federal law before 1985. In addition, a special rule provides that ports on the Columbia River are within the scope of the definition only if the ports are downstream of the Bonneville lock and dam.

Cargo does not include items or passengers transported for hire between the continental United States and Alaska (except for crude oil), Hawaii, and/or U.S. possessions, or shipped between Alaska, Hawaii, and/or such possessions. This exemption includes passenger cruises within Alaska or Hawaii that also include travel in international waters, if the cruises do not include any stops at ports of call located outside the State from which the cruise begins. Transportation on regularly scheduled ferries transporting passengers (and their vehicles) that operate within the United States or between the United States and contiguous countries (e.g., Canada) are not subject to tax. Ships' stores and fish (not previously landed on shore) also are exempt.

#### **2. Overview of Harbor Maintenance Trust Fund expenditure provisions**

The Harbor Maintenance Trust Fund was created by the Water Resources Development Act of 1986.<sup>3</sup> Trust fund expenditures have principally been for operations and maintenance costs of access channels to deep-draft harbors--*i.e.*, dredging expenses and not channel deepening projects.

The Harbor Maintenance Trust Fund generally is limited to financing up to 100 percent (depending on harbor depth) of operations and maintenance costs for Federally authorized public harbors and channels for commercial navigation incurred by the U. S. Army Corps of Engineers

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<sup>2</sup> Sec. 4461.

<sup>3</sup> Pub. L. No. 99-662. Sec. 9505.

under section 210 of the Water Resources Development Act of 1986 (as in effect on the date of the enactment of the Water Resources Development Act of 1996).<sup>4</sup> St. Lawrence Seaway Development Corporation operations and maintenance expenditures related to the seaway are also financed from the Harbor Maintenance Trust Fund, as well as rebates of tolls or charges pursuant to section 13(b) of the Act of May 13, 1954 (as in effect on April 1, 1987).

Certain ancillary activities directly related to maintenance dredging or related to keeping a waterway unobstructed also are financed from the Harbor Maintenance Trust Fund.<sup>5</sup> Further, the administrative costs of collecting the harbor maintenance tax (not to exceed \$5 million for any fiscal year) are authorized to be paid from the Harbor Maintenance Trust Fund.

A 2011 Congressional Research Service (“CRS”) report<sup>6</sup> indicated that annual expenditures from the fund have remained relatively flat while collections have increased, resulting in a surplus balance in the fund.<sup>7</sup>

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<sup>4</sup> 14 C.F.R. sec. 24.24(b)(1) provides a list of ports covered by the Harbor Maintenance Trust Fund and can be found in Appendix.

<sup>5</sup> 33 U.S.C. 2241(2).

<sup>6</sup> Congressional Research Service, *Harbor Maintenance Trust Fund Expenditures*, (Report RL41042), January 10, 2011. See also, Joint Committee on Taxation, *Present Law and Background on Federal Excise Taxes* (JCS-1-11), January 2011, p. 65 (Table 4) regarding Congressional Budget Office estimates of revenue and outlays for the trust fund.

<sup>7</sup> The CRS report notes that, despite a surplus in the Harbor Maintenance Trust Fund, the busiest U.S. harbors are under-maintained. The CRS report reviewed data from the U.S. Army Corps of Engineers that indicated a significant part of the annual disbursements are directed to harbors that handle little or no cargo. Citing the U.S. Army Corps of Engineers, the CRS report notes that the full channel dimensions of the busiest 59 ports are available less than 35 percent of the time. According to the CRS report, this can cause ships to carry less cargo to reduce their draft, or to wait for high tide before entering a harbor, causing delays. In addition, failure to maintain a port at its full channel dimensions could increase the risk of a ship grounding or a collision that could result in an oil spill, the CRS report noted. H.R. 104, the “Realize America’s Maritime Promise Act”, introduced January 5, 2011 would match annual spending levels with annual harbor maintenance tax receipts plus interest credited to the trust fund.

**B. Description of H.R. 1533, the Short Sea Shipping Act of 2011,  
Introduced on April 14, 2011**

The bill provides an exemption from the harbor maintenance tax for certain commercial cargo (other than bulk cargo). Cargo (other than bulk cargo) is exempt under the bill if it is loaded at one U.S. Mainland port and unloaded at another U.S. Mainland port after it is transported solely by coastal route or river<sup>8</sup> or if it is unloaded at a port in Canada located in the Great Lakes St. Lawrence Seaway System. Cargo (other than bulk cargo) is also exempt if it is loaded at a port in Canada located in the Great Lakes St. Lawrence Seaway System and unloaded at a U.S. Mainland port.

Under the bill, the term bulk cargo has the same meaning as under section 53101(1) of title 46 of the U.S. Code.<sup>9</sup> The term Great Lakes St. Lawrence Seaway System means the waterway between Duluth, Minnesota, and Nova Scotia, encompassing the five Great Lakes, their connecting channels, and the St. Lawrence River. The term U.S. Mainland means the continental United States (not including Alaska).

The amendments made by the bill apply to port use after the date of enactment.

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<sup>8</sup> A similar bill, S. 1964, the Great Lakes Short Sea Shipping Enhancement Act of 2011, was introduced by Senator Stabenow on December 8, 2011. S. 1964 exempts only cargo loaded and unloaded at U.S. and Canadian ports located in the Great Lakes St. Lawrence Seaway System.

<sup>9</sup> Bulk cargo means cargo that is loaded and carried in bulk without mark or count. 46 U.S.C. sec. 53101(1).

## II. CONTROLLED FOREIGN BASE COMPANY SHIPPING INCOME

### A. Present Law

The United States has a worldwide tax system under which domestic corporations generally are taxed on all income, whether derived in the United States or abroad. Income earned by a domestic parent corporation from foreign operations conducted by foreign corporate subsidiaries generally is subject to U.S. tax when the income is distributed as a dividend to the domestic parent corporation. Until that repatriation, the U.S. tax on the income generally is deferred. However, the subpart F rules<sup>10</sup> require U.S. shareholders with a 10-percent or greater interest in a controlled foreign corporation (“CFC”) to include currently in income for U.S. tax purposes certain income of the CFC (referred to as “subpart F income”), without regard to whether the income is distributed to the shareholders.<sup>11</sup> In effect, the Code treats the U.S. 10-percent shareholders of a CFC as having received a current distribution of their pro rata shares of the CFC’s subpart F income. The amounts included in income by the CFC’s U.S. 10-percent shareholders under these rules are subject to U.S. tax currently. The U.S. tax on these amounts may be reduced through foreign tax credits.

Prior to 2005, subpart F income included foreign base company shipping income.<sup>12</sup> Foreign base company shipping income generally included income derived from the use of an aircraft or vessel in foreign commerce, the performance of services directly related to the use of any such aircraft or vessel, the sale or other disposition of any such aircraft or vessel, and certain space or ocean activities (*e.g.*, leasing of satellites for use in space). However, for taxable years beginning after 1975 and before 1987, subpart F income did not include foreign base company shipping income to the extent that such shipping income was reinvested during the taxable year in certain qualified shipping investments.<sup>13</sup> To the extent that, in a subsequent year, a net decrease in qualified shipping investments occurred, however, the amount of previously excluded subpart F income equal to such decrease is itself considered subpart F income.<sup>14</sup> Therefore, withdrawal of previously excluded subpart F income from qualified shipping investments triggers an equivalent increase in the subpart F income of the CFC.

The American Jobs Creation Act of 2004 (the “2004 Act”)<sup>15</sup> provided that certain cash dividends received by a U.S. corporation from CFCs were eligible for an 85-percent dividends-received deduction.<sup>16</sup> The deduction was available for either the electing taxpayer’s last taxable

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<sup>10</sup> Secs. 951-964.

<sup>11</sup> Sec. 951(a)(1)(A).

<sup>12</sup> Sec 954(f) prior to its repeal by the American Jobs Creation Act of 2004.

<sup>13</sup> Former sec. 954(b)(2).

<sup>14</sup> Sec. 955.

<sup>15</sup> Pub. L. No. 108-357.

<sup>16</sup> Sec. 965(f).

year beginning before the date of enactment, or for the first taxable year beginning during the one-year period beginning on the date of enactment. Dividends eligible for the deduction were subject to a number of limitations.

**B. Description of H.R. 1031, the American Shipping Reinvestment Act of 2011,  
Introduced on March 11, 2011**

The bill repeals section 955, which treats certain withdrawals of previously excluded subpart F income from qualified shipping investments as subpart F income.

The bill also authorizes a one-time, 85-percent dividends-received deduction for cash distributions that are attributable to previously untaxed foreign base company shipping income derived by the CFC in taxable years beginning before January 1, 2005, to the extent that the amounts repatriated were not previously subject to a deduction under section 965. The amount of the deduction is determined by application of rules similar to those in section 965(b), provided that the date of December 31, 2008 is substituted for October 3, 2004. The deduction is available by election on a timely filed return, either for the taxpayer's last taxable year that begins before the date of enactment or for the subsequent taxable year.

The benefits of the deduction are reduced if the taxpayer fails to maintain an average employment level during the two-year period beginning with the month in which the repatriation is made that equals or exceeds the prior average employment. Prior average employment is the average number of full-time equivalent employees of all domestic members of the taxpayer controlled group during the 24-month period preceding the month in which the first distribution is made. The reduction of benefit is \$25,000 multiplied by the number of employees by which the average monthly employment decreased during the post-repatriation period.

The bill is effective for taxable years ending on or after the date of enactment.

## APPENDIX<sup>17</sup>

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee [Section 1402 of PL 99-662, as amended]	
Port code, port name and state	Port descriptions and notations
Alabama	
1901--Mobile	
Alaska	
3126--Anchorage	Includes Seldovia Harbor, and Homer. Movements between these points are intraport.
3106--Dalton Cache	Includes Haines Harbor.
3101--Juneau	Includes only Hoonah Harbor. Fee does not apply to Juneau Harbor.
3102--Ketchikan	Includes Metlakatla Harbor. Fee does not apply to Wades Cove.
3127--Kodiak	
3112--Petersburg	Includes Wrangell Narrows.
3125--Sand Point	Includes Humboldt, King Cove and Iliuliuk Harbor. Fee does not apply to Dutch Harbor.
3115--Sitka	Includes Sergius-Whitestone Narrows.
--St. Paul	
California	
2802--Eureka	Includes Crescent City.
Los Angeles/Long Beach Ports	Includes Ventura, Port Hueneme, Channel Islands Harbor, Santa Barbara, Marina Del Ray, Los Angeles and Long Beach. Movements between these points are intraport.
	2709--Long Beach Harbor
	2704--Los Angeles
	2713--Port Hueneme
	2712--Ventura
2805--Monterrey	
2719--Moro Bay	Includes only Moro Bay.
2501--San Diego	Includes San Diego River and Mission Bay, and Oceanside Harbor.
2707--San Luis	

<sup>17</sup> This appendix is based on 19 C.F.R. sec. 24.24(b)(1).

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee  
[Section 1402 of PL 99-662, as amended]

Port code, port name and state	Port descriptions and notations
San Francisco Bay Area Ports	Includes all points inshore of the Golden Gate Bridge on the bays and the straits and on the Napa, Sacramento and San Joaquin Rivers, and on the deep water channels to Sacramento and Stockton. Movements between points above Suisun Bay (Longitude 122 degrees West at Port Chicago) are intraport. Movements between points below Longitude 122 degrees West and the Golden Bridge are all intraport. All other movements are interport.
2813--Alameda	
2830--Carquinez Strait	
2815--Crockett	
2820--Martinez	
2811--Oakland	
2821--Redwood City	
2812--Richmond	
2816--Sacramento	
2809--San Francisco	
2828--San Joaquin	
2829--San Pablo Bay	
2827--Selby	
2810--Stockton	
2831--Suisun Bay	
Connecticut	
0410--Bridgeport	Includes Housatonic River, and Stamford Harbor, and Wilson Point Harbor. Movements between these points are intraport.
0411--Hartford	Includes all points on the Connecticut River between Hartford and Long Island Sound. Movements within this area are intraport.
0412--New Haven	
0413--New London	Includes all points on the Thames River from the mouth to, and including Norwich, CT. Also includes Groton, CT.

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee  
[Section 1402 of PL 99-662, as amended]

Port code, port name and state	Port descriptions and notations
Delaware	
Delaware River Ports, DE, NJ, PA	Includes all points on the Delaware River from Trenton to the sea at a line between Cape Henlopen and Cape May, all points on the lower four miles of the Christina River, Delaware, and all points on the lower six miles of Schuylkill River, Pennsylvania. Fee applies to all movements on the Chesapeake and Delaware Canal east of U.S. Highway 13. Includes Absecon Inlet (Atlantic City) and Cold Spring Inlet. Movements within this area are intraport.
1102--Chester, PA	
1107--Camden, NJ	
1113--Gloucester, NJ	
1118--Marcus Hook, PA	
1105--Paulsboro, NJ	
1101--Philadelphia, PA	
1103--Wilmington, DE	
District of Columbia	
Potomac River Ports, DC, MD, VA	Includes all points on the Potomac River (see Chesapeake Bay Ports map) from a line between Point Lookout and the Little Wicomico River at Chesapeake Bay to and including Washington and Alexandria. Movements between these points are intraport.
5402--Alexandria, VA	
5401--Washington, DC	
Florida	
1807--Boca Grande	
1805--Fernandina Beach	
5205--Fort Pierce	
1803--Jacksonville	
5202--Key West	
5201--Miami	
1818--Panama City	For HMF purposes, also includes Carrabelle and Port St. Joe
1819--Pensacola	

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Port code, port name and state	Port descriptions and notations
1816--Port Canaveral	
5203--Port Everglades	
Tampa Bay Ports	Includes Alafia River, Port Manatee, Port Sutton, Port Tampa Weedon Island, and all other points on or approached using the Tampa Harbor Channel inshore of the Sunshine Skyway Bridge. Movements between these points are intraport.
1814--St Petersburg	
1801--Tampa	
5204--West Palm Beach	
Georgia	
1701--Brunswick	Includes St. Marys River.
1703--Savannah	
Hawaii	
3202--Hilo	Includes Kawaihae.
3201--Honolulu	Includes Barbers Point Harbor.
3203--Kahului	Includes Kaunakakai Harbor.
3204--Nawiliwili-Port Allen	Includes both Nawiliwili and Port Allen.
Illinois	
Southern Lake Michigan Ports	Includes Waukegan Harbor, IL, Indiana Harbor (East Chicago, IN) Calumet Harbor, the Chicago River (up to the North Avenue Bridge) and the Chicago Harbor. Fee applies at the ports of Michigan City and Burns Waterway Harbor, IN. Fee does not apply at Buffington Harbor or Gary Harbor. Movements within an area from Waukegan, IL to Michigan City, IN are intraport.
3901--Chicago, IL	
3904--East Chicago, IN	
3905--Gary, IN	
Indiana	
Southern Lake Michigan Ports	Includes Waukegan Harbor, IL. Indiana Harbor (East Chicago, IN) Calumet Harbor, the Chicago River (up to the North Avenue Bridge) and the Chicago Harbor. Fee applies at the ports of Michigan City and Burns Waterway Harbor, IN. Fee does not apply at Buffington Harbor or Gary

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Port code, port name and state	Port descriptions and notations
	Harbor. Movements within an area from Waukegan, IL to Michigan City, IN are intraport.
3901--Chicago, IL	
3904--East Chicago, IN	
3905--Gary, IN	
Louisiana	
2017--Lake Charles	Includes all points on the Calcasieu River and Pass. Also includes Mermentau River from Catfish Point Control Structure to the Gulf.
Mississippi River Ports/Baton Rouge and Vicinity	Includes all river points from River Mile 115 Above Head of Passes (AHP) at the St. Charles Parish-Jefferson Parish line, to River Mile 233.9 AHP at Baton Rouge. Includes Destrehan, Good Hope, and St. Rose. Movements between these points are intraport.
2004--Baton Rouge	
2010--Gramercy	
Mississippi River Ports/New Orleans and Vicinity	Includes all river points from River mile 115 Above Head of Passes (AHP) to Mile 21.6 Below Head of Passes (BHP) via Southwest Pass and to Mile 14.7 BHP via South Pass. Also includes all points on the Inner Harbor Navigation Canal, Avondale, and the Mississippi River Gulf Outlet. Movements between these points are intraport.
2002--New Orleans	
2005--Port Sulphur	
2001--Morgan City	Includes Atchafalaya River from Morgan City to the Gulf. Includes all points on the Houma Navigation Canal, and points on the Gulf Intra-coastal Waterway between Mile 49.8 West and Mile 107.0 West. Movements between these points are intraport.
Maine	
0102--Bangor	
0111--Bath	
0131--Portsmouth, NH	

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Port code, port name and state	Port descriptions and notations
0132--Belfast	Includes all Penobscot River points (Bucksport and Winterport), and Georges River. Fee does not apply at Belfast, Searsport, Sandy Point, or Castine Harbor.
0101--Portland	
Maryland	
Chesapeake Bay Ports, MD	Includes all Maryland points on the Chesapeake Bay and its tributary waters except for the Potomac River. Also includes the Waterway from the Delaware River to the Chesapeake Bay west of U.S. 13 highway bridge. Movements between these points are intraport. (Also see Chesapeake Bay Ports: VA.)
1303--Baltimore	
1302--Cambridge	
1301--Annapolis	
Massachusetts	
0401--Boston	Includes all of the Port of Boston inshore of Castle Island on the Inner Harbor and Chelsea and Mystic Rivers and all points on the Weymouth Fore, and Town and Black Rivers, and Dorchester Bay. Also includes Plymouth Harbor. Movements between points on the Saugus River in the North and Plymouth Harbor in the South are intraport.
0404--Gloucester	
0407--Fall River	
Michigan	
3843--Alpena	Fee does not apply to Stoneport.
Monroe/Detroit/Harbor Beach	Includes Monroe, Detroit, and the Detroit River, St. Clair River, Port Huron and all points on the Rouge and Black Rivers. Fee also applies at Harbor Beach, MI. All movements within this area between Monroe and Harbor Beach, MI are intraport.
3801--Detroit	
3802--Port Huron	

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee  
[Section 1402 of PL 99-662, as amended]

Port code, port name and state	Port descriptions and notations
3808--Escanaba	Fee applies at all points on the little Bay de Noc above Escanaba, including Gladstone and Kipling. Movements within an area from Escanaba to the Mackinac Bridge are intraport. Fee does not apply at Escanaba.
South Central Lake Superior Ports	Includes Ontonagon Harbor, all points on the Harbor, all points on the Keweenaw Waterway, Presque Isle Harbor and Marquette and Grand Marais. Movements between all Michigan ports on Lake Superior are intraport.
3809--Marquette	
3842--Presque Isle	
Eastern Lake Michigan Ports	Fee applies at Charlevoix, Frankfort, Portage Lake, Manatee, Ludington, Pentwater Harbor, Ferrysburg, White Lake Harbor, Muskegon, Grand Haven, and South Haven, Holland, and St. Joseph/Benton Harbor, MI. All movements between Eastern Lake Michigan ports are intraport.
3815--Muskegon	
3816--Grand Haven	
3844--Ferrysburg	
Upper Lake Huron Ports	Includes all points on the St. Mary's River, the ports of Cheyboygan, Alpena, Bay City, and Saginaw River. Does not include Alabaster, Cacit, Port Dolomite, Port Inland, Port Gypsum or Stoneport. Movements within an area from Sault Ste. Marie and the Saginaw River are intraport.
3803--Sault Ste. Marie	
3804--Saginaw-Flint-Bay City	
3843--Alpena	
Minnesota	
Duluth/Superior Area Ports	Fee applies at Two Harbors and Duluth, MN, and Superior, WI. Fee also applies at Ashland and Port Wing, WI and Grand Marais, MN. Fee does not apply at Taconite, or Silver Bay, MN. All movements between Silver Bay, MN and Ashland, WI are considered intraport.

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee  
[Section 1402 of PL 99-662, as amended]

Port code, port name and state	Port descriptions and notations
3601--Duluth	
3602--Ashland	
3608--Superior	
3614--Silver Bay	
Mississippi	
1902--Gulfport	Does not include Bienville.
1903--Pascagoula	
New Hampshire	
0131--Portsmouth, NH	
New Jersey	
Delaware River Ports, DE, NJ, PA	Includes all points on the Delaware River from Trenton to the sea at a line between Cape Henlopen and Cape May, all points on the lower four miles of the Christina River, Delaware, and all points on the lower six miles of the Schuylkill River, PA. Fee applies to all movements on the Chesapeake and Delaware Canal east of U.S. Highway 13. Includes Absecon Inlet (Atlantic City) and Cold Spring Inlet. Movements between these points are intraport.
1102--Chester, PA	
1107--Camden, NJ	
1113--Gloucester, NJ	
1118--Marcus Hook, PA	
1105--Paulsboro, NJ	
1101--Philadelphia, PA	
1103--Wilmington, DE	
1003--Newark	See New York Harbor.
1004--Perth Amboy	See New York Harbor.
New York	
New York Harbor, NY, NJ	Includes all points in New York and New Jersey with the Port of New York on the waters inshore of a line between Sandy Hook and Rockaway Point and south of Tappan Zee Bridge on the Hudson and west of Throgs Neck Bridge of the East River. Movements between these and all points within the New York Port District boundaries

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee  
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Port code, port name and state	Port descriptions and notations
	described in New York Code (Chapter 154, Laws of New York, 1921), are intraport.
1001--New York	
1003--Newark	
1004--Perth Amboy	
1002--Albany	Includes all points on the Hudson River between Tappan Zee Bridge and the Troy Lock and Dam. Movements between points within this area are intraport.
0901--Buffalo-Niagara Falls	Includes Buffalo Harbor, Black Rock Channel and Tonawanda Harbor, and all points on Cattaraugus Creek, and Dunkirk Harbor. Movements between these points are intraport.
0706--Cape Vincent	
0701--Ogdensburg	
0904--Oswego	
0903--Rochester	
0905--Sodus Point	Includes Little Sodus Bay Harbor, and Great Sodus Bay Harbor.
North Carolina	
1511--Beaufort-Morehead City	Includes Ocracoke Inlet. Movements within this area are intraport.
1501--Wilmington	Includes all points on the Cape Fear and Northeast Cape Fear Rivers inshore of the Atlantic Ocean entrance. Movements within this area are intraport.
Ohio	
Lake Erie Ports	Includes Toledo, Sandusky, Huron, Lorain, Cleveland, Fairport, Ashtabula, Conneaut and Erie. Movements between these points are intraport. Fee does not apply at Marblehead.
4108--Ashtabula	
4101--Cleveland	
4109--Conneaut	
4106--Erie, PA	
4111--Fairport	
4117--Huron	

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Port code, port name and state	Port descriptions and notations
4121--Lorain	
4105--Toledo-Sandusky	
Oregon	
Columbia River Ports, OR, WA	Includes all points on the Columbia River downstream of Bonneville Dam, and all points on the Willamette River downstream of River Mile 21. Includes the Multnoma Channel, the Skipanon Channel, and Oregon Slough. Movements between points within this area are intraport.
2901--Astoria, OR	
2904--Portland, OR	
2909--Kalama, WA	
2905--Longview, WA	
2908--Vancouver, WA	
2903--Coos Bay	Includes Port Orford, the Siuslaw River, and Umpaqua River. Movements between these points are intraport.
2902--Newport	Includes Tillamook Bay, and Yaguina Bay and Harbor.
Pennsylvania	
Delaware River Ports, DE, NJ, PA	Includes all points on the Delaware River from Trenton to the sea at a line between Cape Henlopen and Cape May, all points on the lower four miles of the Christina River, Delaware, and all points on the lower six miles of the Schuylkill River, Pennsylvania. Fee applies to all movements on the Chesapeake and Delaware Canal east of U.S. Highway 13. Includes Absecon Inlet (Atlantic City) and Cold Spring Inlet. Movements between these points are intraport.
1102--Chester, PA	
1107--Camden, NJ	
1113--Gloucester, NJ	
1118--Marcus Hook, PA	
1105--Paulsboro, NJ	
1101--Philadelphia, PA	
1103--Wilmington, DE	

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee  
[Section 1402 of PL 99-662, as amended]

Port code, port name and state	Port descriptions and notations
<b>Puerto Rico</b>	
4907--Mayaguez	
4908--Ponce	Does not include Guayanilla and Tallaboa.
4909--San Juan	Includes Arecibo.
<b>Rhode Island</b>	
0502--Providence	Federal project limit: Providence River East of Prudence Island just above Dyer Island and ending at Hurricane Barrier at Fox Point. The areas west of Prudence Island, including Quonset Point, Patience Island, Warwick Neck and Greenwich Bay are not subject to the fee.
<b>South Carolina</b>	
1601--Charleston	Includes the Ashley River, Cooper River, Shipyard River, and Port Royal Harbor. Movements within this area are intraport.
1602--Georgetown	
<b>Texas</b>	
2301--Brownsville	Includes Port Isabel and Brazos Island Harbor. Movements between these points are intraport.
5312--Corpus Christi	
5311--Freeport	
Galveston Bay Ports	Includes Port Bolivar and all points on Galveston Bay in Galveston County. Movements between points within this area are intraport.
5310--Galveston	
5306--Texas City	
5301--Houston	Includes Bayport, Baytown, and all other points on or accessed via the Houston Ship Channel from the Liberty/Chambers county line on the north to the Chambers/Galveston county line to the south. Movements within this area are intraport.
5313--Port Lavaca	Includes Matagorda Ship Channel.
Sabine Ports	Includes Port Neches, Sabine Pass and all other points on the Sabine-Neches Waterway. Movements between these points are intraport.

Port Codes, Names, and Descriptions of Ports Subject to Harbor Maintenance Fee  
[Section 1402 of PL 99-662, as amended]

Port code, port name and state	Port descriptions and notations
2104--Beaumont	
2103--Orange	
2101--Port Arthur	
2102--Sabine	
Virginia	
Potomac River Ports, DC, MD, VA	Includes all points on the Potomac River (see Chesapeake Bay Ports map) from a line between Point Lookout and the Little Wicomico River at Chesapeake Bay to and including Washington and Alexandria. Movements between these points are intraport.
5402--Alexandria, VA	
5401--Washington, DC	
Chesapeake Bay Ports, VA	Includes all Virginia points on the Chesapeake Bay inshore of a line from Cape Henry to Cape Charles, and tributary waters including the ports of Hampton Roads. Does not include the Potomac River or the James River above the James River Bridge at Newport News. Movements between points within this area are intraport. (Also see Chesapeake Bay Ports, MD.)
1406--Cape Charles	
1402--Newport News	
1401--Norfolk	
James River Ports, VA	Includes all points on the James River above the James River Bridge at Newport News. Movements between these points are intraport.
1408--Hopewell	
1404--Richmond/Petersburg	
Washington	
3003--Aberdeen	Includes Grays Harbor and Yaguina Bay and Harbor. Movements between these points are intraport.
Puget Sound Ports, WA	Fee applies only at ports listed. Bellingham includes all of Bellingham Bay and tributary waters north of Chuchanut Bay on the east, and Portage Island on the west. Port Everett includes all of Port Dardner (an arm of Possession Sound) between Elliott

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Port code, port name and state	Port descriptions and notations
	Point on the south to, and including, the Snahomish River on the north. The port of Olympia includes all points on Budd Inlet extending from Cooper and Dofflemyer Point on the north to, and including, the city of Olympia on the south. The fee applies to all points within the Inner Harbor of the Port of Seattle, including Salmon Bay, Lakes Union and Washington, the Lake Washington Ship Canal, and Kenmore Navigation Channel. Includes all points on Elliott Bay and tributary waters between West Point on the north and Duwamish Head on the south. Fee applies at all points within Tacoma Harbor including all of Commesment Bay and tributary waters between Browns Point on the east and Point Defiance on the west. Movements between these ports and any other U.S. points on Puget Sound or the Strait of Juan de Fuca east of Cape Flattery are intraport.
3005--Bellingham	
3006--Everett	
3007--Port Angeles	
3001--Seattle	
3002--Tacoma	
3026--Olympia	
3010--Anacortes	Includes only access channel and berthing areas adjacent to Anacortes Industrial Park off 30th Street.
Columbia River Ports, WA, OR	Includes all points on the Columbia River downstream of Bonneville Dam, and all points on the Willamette River downstream of River mile 21. Includes the Multnoma Channel, the Skipanon Channel, and Oregon Slough. Movements between points within this area are intraport.
2901--Astoria, OR	
2904--Portland, OR	
2909--Kalama, WA	
2905--Longview, WA	
2908--Vancouver, WA	

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Port code, port name and state	Port descriptions and notations
Wisconsin	
3602--Ashland Green Bay/Marinette Area Ports	See Duluth/Superior Area Ports, MN. Fee applies to all movements between points along the Sturgeon Bay and Lake Michigan Ship Canal. Fee also applies to Green Bay, Oconto, and Menominee/Marinette. Movements between points from Menominee and points along the Sturgeon Bay and Lake Michigan Ship Canal are intraport.
3703--Green Bay	
3702--Marinette	
Western Lake Michigan Ports	Includes the ports of Milwaukee, Racine, and Sheboygan, MN. All movements between these points are intraport.
3701--Milwaukee	
3708--Racine	
3707--Sheboygan	