

116TH CONGRESS  
1ST SESSION

# H. R. 2239

To amend the Tariff Act of 1930 to provide for a deferral of the payment of a duty upon the sale of certain used vessels, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2019

Ms. FRANKEL (for herself and Mr. YOHO) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Tariff Act of 1930 to provide for a deferral of the payment of a duty upon the sale of certain used vessels, and for other purposes.

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. DUTY UPON SALE OF CERTAIN USED VESSELS.**

4 (a) IN GENERAL.—Title IV of the Tariff Act of 1930  
5 (19 U.S.C. 1401 et seq.) is amended by striking section  
6 484b and inserting the following:

7 **“SEC. 484b. DUTY UPON SALE OF CERTAIN USED VESSELS.**

8 “(a) IN GENERAL.—Notwithstanding any other pro-  
9 vision of law, any used vessel that has a valid cruising  
10 license under the laws of the United States may enter,

1 may be offered for sale in, and may remain in, the customs  
2 territory of the United States without the payment of  
3 duty, except that—

4 “(1) if the used vessel, while in the customs ter-  
5 ritory of the United States, is sold to a resident of  
6 the United States—

7 “(A) entry of the used vessel shall be com-  
8 pleted and duty shall be deposited with U.S.  
9 Customs and Border Protection within 15 days  
10 after the date on which the sale is completed;  
11 and

12 “(B) any bonded broker or dealer involved  
13 in the sale shall collect the duty and remit the  
14 duty to U.S. Customs and Border Protection  
15 within 15 days after the date on which the sale  
16 is completed; and

17 “(2) duty on the sale of a vessel described in  
18 paragraph (1) shall be calculated at the applicable  
19 rate provided under the Harmonized Tariff Schedule  
20 of the United States and shall be based upon the  
21 value of the vessel at the time of sale.

22 “(b) NO POSTING OF BOND.—No bond may be re-  
23 quired to be posted, upon entry of a used vessel into the  
24 customs territory of the United States, for the duty other-

1 wise payable on the entry of a used vessel to which sub-  
2 section (a) applies.

3 “(c) DEFINITION.—As used in this section, the term  
4 ‘used vessel’ means a vessel that has been sold, before the  
5 vessel is brought into the customs territory of the United  
6 States, by a manufacturer or dealer to a retail consumer  
7 and that is used primarily for recreation or pleasure.

8 “(d) REGULATIONS.—The Commissioner responsible  
9 for U.S. Customs and Border Protection may issue such  
10 regulations as may be necessary to carry out this sec-  
11 tion.”.

12 (b) RELATIONSHIP TO HARMONIZED TARIFF SCHED-  
13 ULE.—Additional U.S. Note 1 to chapter 89 of the Har-  
14 monized Tariff Schedule of the United States is amended  
15 by inserting “, subject to section 484b of the Tariff Act  
16 of 1930 (19 U.S.C. 1484b)” after “payment of duty”.

17 **SEC. 2. EFFECTIVE DATE.**

18 The amendments made by section 1 shall apply to  
19 vessels entering the customs territory of the United States  
20 on or after the 15th day after the date of the enactment  
21 of this Act.

○