coastwise, intercoastal, interstate, or noncontiguous trade or an individual employed on a fishing vessel or any fish processing vessel may not be withheld under the tax laws of a State or a political subdivision of a State. However, this section does not prohibit withholding wages of a seaman on a vessel in the coastwise trade between ports in the same State if the withholding is under a voluntary agreement between the seaman and the employer of the seaman.

(b) LIABILITY.—

(1) LIMITATION ON JURISDICTION TO TAX.—An individual to whom this subsection applies is not subject to the income tax laws of a State or political subdivision of a State, other than the State and political subdivision in which the individual resides, with respect to compensation for the performance of duties described in paragraph (2).

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

(A) engaged on a vessel to perform assigned duties in more than one State as a pilot licensed under section 7101 of this title or licensed or authorized under the laws of a State; or

(B) who performs regularly-assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one State.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580; Pub. L. 98–364, title IV, § 402(14), July 17, 1984, 98 Stat. 450; Pub. L. 106–489, § 1, Nov. 9, 2000, 114 Stat. 2207.)

HISTORICAL AND REVISION NOTES

Revised section	*Source section (U.S. Code)*
11108	46:601

Section 11108 prohibits the mandatory withholding of state or local taxes from crewmembers on certain specified vessels. It permits, however, voluntary withholding agreements.

AMENDMENTS

2000—Pub. L. 106–489 designated existing provisions as subsec. (a), inserted heading, and added subsec. (b).

1984—Pub. L. 98–364 substituted ''an individual employed on a fishing vessel or any fish processing vessel'' for ''a fisherman employed on a fishing vessel''.

§ 11109. Attachment of wages

(a) Wages due or accruing to a master or seaman are not subject to attachment or arrestment from any court, except for an order of a court about the payment by a master or seaman of any part of the master's or seaman's wages for the support and maintenance of the spouse or minor children of the master or seaman, or both. A payment of wages to a master or seaman is valid, notwithstanding any prior sale or assignment of wages or any attachment, encumbrance, or arrestment of the wages.

(b) An assignment or sale of wages or salvage made before the payment of wages does not bind the party making it, except allotments authorized by section 10315 of this title.

(c) This section applies to an individual employed on a fishing vessel or any fish processing vessel.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580; Pub. L. 98–364, title IV, § 402(15), July 17, 1984, 98 Stat. 450.)

HISTORICAL AND REVISION NOTES

Revised section	*Source section (U.S. Code)*
11109	46:601

Section 11109 limits the attachment of a seaman's wages and establishes certain rules for the assignment of a seaman's wages. It also applies to fishermen on fishing vessels.

AMENDMENTS

1984—Subsec. (c). Pub. L. 98–364 substituted ''an individual employed on a fishing vessel or any fish processing vessel'' for ''a fisherman on a fishing vessel''.

§ 11110. Seamen's clothing

The clothing of a seaman is exempt from attachments and liens. A person detaining a seaman's clothing shall be fined not more than $500, imprisoned for not more than 6 months, or both.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580.)

HISTORICAL AND REVISION NOTES

Revised section	*Source section (U.S. Code)*
11110	46:563

Section 11110 exempts seamen's clothing from attachments and liens. It also provides a penalty for violations.

§ 11111. Limit on amount recoverable on voyage

When a seaman is on a voyage on which a written agreement is required under this part, not more than $1 is recoverable from the seaman by a person for a debt incurred by the seaman during the voyage for which the seaman is signed on until the voyage is ended.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 581.)

HISTORICAL AND REVISION NOTES

Revised section	*Source section (U.S. Code)*
11111	46:602

Section 11111 limits the amount of money recoverable from a seaman for a debt incurred while on a voyage on which a shipping agreement is required.

§ 11112. Master's lien for wages

The master of a documented vessel has the same lien against the vessel for the master's wages and the same priority as any other seaman serving on the vessel.

(Added Pub. L. 99–307, § 1(19)(B), May 19, 1986, 100 Stat. 446.)

CHAPTER 112—MERCHANT MARINER BENEFITS

Sec.
11201. Eligibility for veterans' burial and cemetery benefits.
11202. Qualified service.
11203. Documentation of qualified service.
11204. Processing fees.

§ 11201. Eligibility for veterans' burial and cemetery benefits

(a) ELIGIBILITY.—