

108TH CONGRESS  
1ST SESSION

# S. 293

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

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 4, 2003

Ms. MURKOWSKI introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a charitable deduction for certain expenses incurred 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. SHORT TITLE.**

4 This Act may be cited as the “Native Alaskan Sub-  
5 sistence Whaling Act of 2003”.

1 **SEC. 2. CHARITABLE CONTRIBUTION DEDUCTION FOR CER-**  
 2 **TAIN EXPENSES INCURRED IN SUPPORT OF**  
 3 **NATIVE ALASKAN SUBSISTENCE WHALING.**

4 (a) IN GENERAL.—Section 170 of the Internal Rev-  
 5 enue Code of 1986 (relating to charitable, etc., contribu-  
 6 tions and gifts) is amended by redesignating subsection  
 7 (m) as subsection (n) and by inserting after subsection  
 8 (l) the following new subsection:

9 “(m) EXPENSES PAID BY CERTAIN WHALING CAP-  
 10 TAINS IN SUPPORT OF NATIVE ALASKAN SUBSISTENCE  
 11 WHALING.—

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

22 “(2) AMOUNT DESCRIBED.—

23 “(A) IN GENERAL.—The amount described  
 24 in this paragraph is the aggregate of the rea-  
 25 sonable and necessary whaling expenses paid by

1 the taxpayer during the taxable year in carrying  
2 out sanctioned whaling activities.

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

6 “(i) the acquisition and maintenance  
7 of whaling boats, weapons, and gear used  
8 in sanctioned whaling activities,

9 “(ii) the supplying of food for the  
10 crew and other provisions for carrying out  
11 such activities, and

12 “(iii) storage and distribution of the  
13 catch from such activities.

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

20 (b) EFFECTIVE DATE.—The amendments made by  
21 subsection (a) shall apply to taxable years beginning after  
22 December 31, 2002.

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