

TITLE 46 - SHIPPING  
Subtitle II - Vessels and Seamen  
Part G - Merchant Seamen Protection and Relief  
CHAPTER 111 - PROTECTION AND RELIEF

Sec. 11108. Taxes

STATUTE:

Wages due or accruing to a master or seaman on a vessel in the foreign, 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.

Source: US HOUSE REP (1/2001)

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