

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 7659
OFFERED BY MR. GARAMENDI OF CALIFORNIA**

Page 93, after line 5, insert the following:

1 **SEC. 354. COLLECTION AND DISPOSAL OF COVERED VES-**
2 **SELS.**

3 (a) IN GENERAL.—The collection and disposal of a
4 covered vessel under the direction of an on-scene coordi-
5 nator appointed under the National Contingency Plan
6 under section 311 of the Federal Water Pollution Control
7 Act (33 U.S.C. 1321) shall be deemed to be a removal
8 action under such section for purposes of section 9509 of
9 the Internal Revenue Code of 1986.

10 (b) NO EFFECT ON LIABILITY.—A deeming under
11 subsection (a) shall have no effect on the liability of a re-
12 sponsible party under section 1002 of the Oil Pollution
13 Act of 1990 (33 U.S.C. 2702).

14 (c) COVERED VESSEL DEFINED.—In this section, the
15 term “covered vessel” means a vessel—

16 (1) that is determined to be abandoned pursu-
17 ant to section 4711 of title 46, United States Code;
18 and

1 (2) for which there is no removal authority
2 under section 311(c) of the Federal Water Pollution
3 Control Act (33 U.S.C. 1321(c)).

