

**INLAND WATERWAYS USERS BOARD  
26<sup>th</sup> ANNUAL REPORT**

**To The SECRETARY OF THE ARMY  
And the UNITED STATES CONGRESS**

**DECEMBER 2013**



# **Inland Waterways Users Board Organization Membership**

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Chesterfield, Missouri

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Mr. Bruce Reed  
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## **Introduction**

From the early history of our Nation, our leaders recognized that the navigable rivers and inland waterways play a vital role in the success as a nation. Our first President, George Washington, helped build canals, locks and dams. The Northwest Ordinance, passed by the Continental Congress, ratified by the states and ratified again by the Congress of the United States under our current Constitution, decreed that the waters leading to the Mississippi and Saint Lawrence “shall be common highways and forever free... without any tax, impost, or duty therefor” and for almost two centuries this was our nation’s approach until the fuel tax that supports the Inland Waterways Trust Fund was imposed.

When no other modes of transportation existed our navigable rivers and inland waterways gave us the opportunity to prosper as a nation. Today, we enjoy a wider range of transportation options, yet transportation via the nation’s inland waterways system still plays a vital role in our national competitiveness, allowing the affordable waterborne transport of vast quantities of commodities that benefits American consumers. Affordable waterways transportation also allows American farmers and manufacturers to better compete in the world markets because lower transportation costs of American products helps offset higher production costs. Ultimately, this means good paying jobs for Americans in many fields.

Recognition of the importance of inland and coastal navigation can be seen by a new term being used in 2013. Instead of the “3 Rs” used to refer to the transportation modes, there are now “4 Rs” for Roads, Rails, Runways and Rivers.

The Inland Waterways Users Board (the Board) was created by Congress in Public Law 99-662, the Water Resources Development Act of 1986. Section 302 of that law assigned the following duties to the Board:

“The Users Board shall meet at least semi-annually to develop and make recommendations to the Secretary regarding construction and rehabilitation priorities and spending levels on the commercial navigational features and components of the inland waterways and inland harbors of the United States for the following fiscal years. Any advice or recommendation made by the Users Board to the Secretary shall reflect the independent judgment of the Users Board. The Users Board shall, by December 31, 1987, and annually thereafter file such recommendations with the Secretary and with the Congress.”

This document reflects the Board’s observations in 2013 and recommendations for 2014.

## **Interruptions of Board Activities**

This is the Board’s 26<sup>th</sup> Annual Report, but should be the 27<sup>th</sup> annual report. In 2011, for the first time in the history of the Board there was no annual report issued because the terms of

all members expired and no appointments or re-appointments were made for several months. Despite the serious impact caused by this delay, another interruption occurred in 2013, when appointments to serve on the Board again lapsed, this time for three months. In light of the historic challenges that face this nation's inland navigation infrastructure, it is regrettable that the important work that is jointly undertaken by this federal advisory committee and the U.S. Army Corps of Engineers (the Corps) was allowed to lapse into an inactive status not once, but twice, forcing the Board to suspend their important work for the total of one year.

It merits repeating that following Board Meeting No. 65, which occurred in New Orleans on April 1, 2011, officials within the Department of Defense raised questions pertaining to renewal of the Board's charter and appointment requirements for members of the Board. Although similar issues previously had been raised and routinely resolved since the Board's establishment in 1987, the matter remained unresolved throughout the remainder of 2011. No additional meetings of the Board could be held during 2011, and no annual report for 2011 was able to be prepared by the Board.

Congress became concerned about this situation and informed the Secretary of Defense at the time about the importance of the Inland Waterways Users Board and the need to assist "in getting this Board reconstituted quickly." Ultimately the Board was "reconstituted" in February 2012, but only on a one-year interim basis. This allowed Board meetings to be held on: (1) June 6, 2012, in Pittsburgh, Pennsylvania, (2) August, 29, 2012, in St. Louis, Missouri, and (3) December 19, 2012, in Paducah, Kentucky.

Incredibly, even after the importance of the work done by this Board was made clear by the Congress, the regular appointments to serve on the Board again were allowed to lapse in 2013. Selection of regular membership appointments were finally approved in late May of 2013. As a result, only one meeting of the Board was held in Louisville KY, on August 13<sup>th</sup>, and the creation of this annual report for 2013 was significantly delayed.

### **Performance of Board Duties**

In light of the probable increase in Board duties, as included in the proposed Water Resources Development bills in both the Senate and House, the Board feels it is imperative that the selection of membership to serve on the Board be approved in a much more timely manner, so as to avoid any future interruptions in the vital functions of this Federal advisory committee.

Also, it is the strong opinion of this Board that it should continue to meet at least three times a year as it traditionally has done. With additional responsibilities, the Board must be more engaged, not less. Furthermore, the support provided by the Corps as the sponsoring agency should not be limited or reduced.

## **Condition of the Inland Waterways System**

The Board continues to be very concerned about the worsening condition of critically important locks and dams on our nation's waterways and about the ability to sustain the existing inland waterways system. It is imperative that enough funding be provided to the Corps to adequately maintain the inland waterways and keep the system operational.

The closure of Algiers Lock on the Gulf Intracoastal Waterway (GIWW) is but one example of this issue. This particular project was closed to traffic starting in March 2013 due to metal fatigue in the lock gates. While repairs to the four steel sector gates were performed, the facility was unavailable for commercial navigation for four months, re-opening to traffic on July 17, 2013. The estimated total cost for the unexpected repair at Algiers was \$5.2 million and funds were moved from critical maintenance activities at other Corps projects. Delays of over 96 hours in each direction were experienced through Harvey and Port Allen Locks during the Algiers Lock closure.

Major closures at locks and dams have multiple impacts on our Nation's economy. First, there are the unexpected costs to conduct the repairs and re-open the facilities to commercial traffic. Secondly, the delays mean higher costs and lower reliability for freight shippers and receivers, so that the production of goods ends up being more expensive, which translates into a weaker competitive position in the global marketplace.

There are also good news stories as well. During the record low water experienced on the inland waterways during late 2012 and early 2013, the main navigation channels on the Mississippi and Ohio Rivers did not completely close to traffic. There were some channel restrictions and traffic delays, but the rivers remained open. This is a testament to the collaboration of the navigation community and the Federal government, and the Corps efforts to focus available resources and dredging equipment to minimize impacts to waterborne traffic.

## **Olmsted Locks and Dam**

Construction of the Olmsted Locks and Dam project continues to be the top priority of the Board. Authorized by Congress in 1988 at a then-estimated total project cost of \$775 million, Olmsted's estimated project cost had grown to \$2.1 billion by the time the Board's 24<sup>th</sup> Annual Report in October 2010. In April 2012, the Administration announced that the Olmsted project's cost had increased yet again, to \$2.918 billion at October 2011 price levels, or \$3.099 billion, fully funded based on the project's expected construction schedule.

The Board feels the remaining costs for the Olmsted project should be fully funded from the General Treasury because the costs already shared from the Inland Waterways Trust Fund (IWTF) for this project have greatly exceeded what was originally envisioned when Olmsted was authorized and what the Board believes is fair and reasonable. This position remains consistent with the recommendation in the Inland Marine Transportation System (IMTS) Capital Projects

Business Model (CPBM) report or referred to as the “Capital Development Plan” which was developed jointly with the Corps and navigation experts and submitted by the Board in April 2010.

The Board applauds the recent increase in the Section 902 authorized cost limit for Olmsted contained in Section 123 of Public Law 113-46 (signed on October 17, 2013), which will allow construction at Olmsted to continue and proceed to completion. However, the Board remains concerned that the increase in the Section 902 authorization will still look for additional funding to be utilized from the IWTF.

The Board also remains concerned about the new escalated Olmsted project cost and projected completion date of September 2024. The project currently is scheduled to be operational in September 2020 and we believe the Corps should use its best efforts to complete the project as soon as possible, while also addressing other critically important modernization projects on the Inland Waterways System. The September 2024 completion date is premised on an assumption of \$150 million in annual expenditures on the project until Olmsted is completed.

The Corps has told the Board that with ideal construction conditions and optimal funding for Olmsted, this project can be completed well ahead of the current schedule. We urge the Corps to complete this project at the earliest opportunity, so benefits can be realized.

### **Olmsted Locks and Dam Cost Sharing**

After repeatedly recommending in Congressional testimony and previous annual reports to Congress that key provisions of the Capital Development Plan should be adopted, Board members are encouraged by House and Senate Water Resources Development bills passed during 2013, which included some of these recommendations. A particularly important policy matter, i.e., future cost sharing responsibility to complete construction of the dam component and remainder of the Olmsted locks and dam project, is addressed in Senate-passed S. 601 and House-passed H.R. 3080. While the Senate and House Olmsted provisions are not identical and must be reconciled in conference, both provide the kind of relief that Board members have been seeking to facilitate expeditious completion of the Olmsted project while allowing access to Inland Waterways Trust Fund revenues for the on-going projects whose continued construction is seriously delayed without this relief. The Board supports additional appropriations for the Corps in order to utilize the IWTF revenues for other ongoing projects.

After explaining that completing Olmsted would require 10 more years of \$150 million per year in annual expenditures for Olmsted, last year’s 25<sup>th</sup> Annual Report summarized the Olmsted-focused funding threat to the rest of the inland waterways system as follows:

“Under status quo policy and practice, only \$170 million is expected to be available each year for all inland waterways modernization projects, which means that no other priority projects can be funded until after 2024. Olmsted, under the

current broken model, essentially stops progress on the rest of the national program for more than another decade.”

Section 7008 of the Senate-passed S. 601 provides that the costs to complete construction of Olmsted shall be paid from general fund revenues and shall not be cost shared with the Inland Waterways Trust Fund (IWTF). Section 216 of H.R. 3080, as passed by the House of Representatives, provides that 25 percent of Olmsted’s completion costs shall be paid by the IWTF, with 75 percent coming from general revenues. The Board expects that Conferees will reconcile the difference in the two provisions sometime during 2014. Until that happens, it will be unknown precisely how much future additional lock and dam modernization expenditures will be supported by the current level of annual inland waterways diesel fuel tax revenues (approximately \$85 million per year).

Some general parameters can be identified, however. Assuming annual expenditures of \$150 million for Olmsted, final adoption of the Senate’s approach would free up \$75 million in IWTF resources which, when matched from the general fund, can support \$150 million in annual spending for the other inland modernization projects. Adoption of the House approach, on the other hand, would make \$37.5 million in annual barge diesel taxes able to be matched from the general fund to support \$75 million each year in expenditures for construction of other lock and dam modernization projects. The Board supports the appropriation of additional funds for the Corps in order to take advantage of the IWTF revenues and advance construction of other projects. These hypothetical scenarios are summarized in the following Table 1.

**Table 1**  
IWTF Availability Hypothetical Scenarios with  
Change in Cost Sharing for Olmsted

	IWTF Share for Olmsted (Percent)	IWTF Share for Olmsted (\$ Million/Year)	Additional IWTF Made Available (\$ Million/Year)	Total IWTF & Fed Made Available (\$ Million/Year)
Current Law	50%	\$75.0	\$0.0	\$0.0
S. 601 Sect 7008	0%	\$0.0	\$75.0	\$150.0
H.R. 3080 Sect 216	25%	\$37.5	\$37.5	\$75.0

**The Inland Waterways Users Board’s strong preference is for a Conference outcome that adopts the Senate approach.**

As summarized in Table 2, significant additional funding for lock and dam modernization will be generated by adoption of the Capital Development Plan’s recommendation to increase the current 20 cents-per-gallon inland waterways diesel fuel tax by an amount between six and nine cents-per-gallon. The current 20-cent tax generates approximately \$85 million in revenues during an average year, supporting a \$170 million per year program. At this rate, a six-cent increase would produce \$25.5 million in additional annual revenues for the Inland Waterways Trust Fund, while a nine-cent increase would generate \$38.25 million. When matched with

general revenues and fully appropriated, the six-cent increase would lead to \$51 million each year and the nine-cent increase to \$76.5 million each year in additional funding for construction and major rehabilitation projects on the nation’s inland waterways system.

**Table 2**  
Potential Additional Revenues with Diesel Fuel Rate Increase

Diesel Tax Increase (Cents/Gallon)	Annual IWTF Revenues (\$ Million/Year)	New System Spending (\$ Million/Year)
\$0.06	\$25.5	\$51.0
\$0.09	\$38.25	\$76.5

Combining the additional amounts made available as a result of the Olmsted cost sharing policy changes (from Table 1) with the revenues raised by those diesel fuel tax increases (from Table 2), when fully appropriated, additional annual funding above the current approximate average of \$170 million per year would be dedicated to construction of new and major rehabilitation projects on the nation’s inland waterways, as illustrated in Table 3 below.

**Table 3**  
Potential Additional Funding Available from the IWTF with  
Increased Revenues and Change in Cost Sharing for Olmsted

Diesel Tax Increase (Cents/Gallon)	S. 601 Sec. 7008 (\$ Million/Year)	H.R. 3080 Sec. 216 (\$ Million/Year)
\$0.06	\$201.0	\$126.0
\$0.09	\$226.5	\$151.5

Leaders in Congress have recognized the need to move forward with the Capital Development Plan, as demonstrated by the language in the Senate Bill S. 601 and the House Bill H.R. 3080. This Board hopes a Water Resources Development Act will be quickly produced as both chambers of Congress resolve the differences in their bills, and which will enact into law many of the provisions of the Capital Development Plan.

**Operation of the New Storm Protection System in New Orleans**

On a matter related to the operation and maintenance of the inland waterways, the Board recommends that the Corps of Engineers be authorized to operate the series of storm protection facilities in the New Orleans area.

On April 1, 2011, at Board Meeting No. 65 in New Orleans, LA, the Board unanimously passed a motion offered by member Matthew Woodruff related to the operations and maintenance of the storm protection sector gates:

“I move that the Inland Waterways Users Board recommend to Congress and the Administration that the operations and maintenance of the sector gates, West and East of New Orleans that are being built as part of the flood control projects, be done by the Corps of Engineers and that the Corps of Engineers receive adequate funding to provide the operation and maintenance of those sector gates.”

This Board, has been informed, that a Notice of Construction Completion (NCC) for several of these facilities has been issued, including the Inner Harbor Navigation Canal (IHNC) Storm Barrier, which includes the Bayou Bienvenue sector gate, the GIWW barge/sector gate, and the Seabrook sector gate that collectively close off the IHNC/GIWW from Lake Borgne and the Gulf, Bayou Segnette on the West Bank. A NCC has not yet been issued for the West Closure Complex.

### **Inland Waterways Users Board Recommendations**

This Board believes that a reliable and efficient system of inland waterways remains as important to the nation today as it was in the 18<sup>th</sup> Century. We hope that today’s leaders will follow the example of our founding fathers, embrace the importance of our inland waterways system, and provide stability for its future. In order to best do so, we should enact a capital development plan, accompany it with appropriations adequate to complete construction on critical projects in a timely manner and ensure the maintenance and repair of the balance of the inland waterways system. In our 24<sup>th</sup> Annual Report and again in last year’s annual report, the Board endorsed and recommended enactment of the Capital Development Plan described in that and prior reports. We again reaffirm that recommendation. Without detracting from any of the other concepts embodied in that recommendation, we especially wish to emphasize the following:

- **Congress should relieve the Inland Waterways Trust Fund of future responsibility to share the costs of completing the Olmsted Locks and Dam project and fully and efficiently fund the project from general revenues.** The S. 601/H.R. 3080 conferees should adopt the approach taken in Section 7008 of the Senate-passed bill to fully federalize Olmsted’s completion costs. Going forward, the Administration should request and Congress should appropriate such funds on an annual basis, as the Corps requires, enabling completion of the project as soon as is practicable.
- **Each year, for modernization of the nation’s Inland Waterways System locks and dams, the Administration should request and the Congress should appropriate funds for projects other than Olmsted at the highest level of funding that can be supported by the inland waterways diesel fuel tax revenues expected to be received**

**by the Treasury Department for that year.** Under current law and policy, a total amount averaging approximately \$170 million per year has been supportable in recent years based on annual inland diesel fuel tax receipts during that period.

- **The Administration should support increasing the current 20 cents-per-gallon inland waterways diesel fuel tax by an amount between six and nine cents-per-gallon, and Congress should enact this increase early in 2014.** This increase is recommended in the Capital Development Plan and also is included in legislation introduced during 2013 on a bipartisan basis in both the U.S. Senate (S. 407, the Reinvesting in Vital Economic Rivers and Waterways Act) and House of Representatives (H.R. 1149, the Waterways Are Vital for the Economy, Energy, Efficiency and the Environment Act). Based on U.S. Treasury receipts in recent year, such an increase could be anticipated to add approximately \$25 million each year to the Inland Waterways Trust Fund under a six cents-per-gallon increase and approximately \$38 million annually under a nine-cent increase. If the current 50/50 cost sharing formula were maintained in the future for non-Olmsted project construction, a six-cent increase could support an additional \$50 million in total annual spending for these projects and a nine-cent increase would support an additional \$76 million each year for them, significantly expediting completion of ongoing modernization projects.
- **Many of the project delivery and other reforms can and should be undertaken today.** We are grateful to the Corps for those that have been implemented already and look forward to the implementation of all of our recommendations.

We call on the Congress to quickly resolve the differences in the Senate Bill S. 601 and the House Bill H.R. 3080, and produce a Water Resources Development Act that will make the Capital Development Plan a reality, which should also include an increase of six cents to nine cents-per-gallon in the diesel fuel tax. We are grateful for the steps taken to date and think they must be brought to fruition as soon as practicable.

The Board is appreciative that selections to serve on this advisory committee were finally approved in May of 2013, however not without some impacts. Eleven organizations were appointed in May of 2013, with one organization declining the appointment. One additional appointment should be made as soon as possible to bring the Board to its full congressionally authorized level of eleven members.

We would urge that future appointments be made in a timely manner that will avoid more interruptions in the activities of this advisory committee. We are grateful to those in Congress who supported the Board during the 2011 hiatus and the shorter break in 2013 and urge your continued involvement to ensure that the Board remains a viable independent voice of the taxpayers who fund half the cost of the current capital investment program.

Finally, the Board recommends that the Corps of Engineers be authorized to operate and maintain the series of storm protection facilities in the New Orleans area, including the IHNC

Storm Barrier and Bayou Bienvenue sector gate, the GIWW barge/sector gate, the Seabrook sector gate, Bayou Segnette on the West Bank, and the West Closure Complex.

### **Acknowledgements**

The Inland Waterways Users Board wishes to express its sincere appreciation to Major General Michael J. Walsh, the U.S. Army Corps of Engineers Deputy Commanding General for Civil and Emergency Operations and Executive Director to the Board, Mr. James Hannon, the Chief of the Corps Civil Works Operations & Regulatory Division, and Messrs. Mark R. Pointon, the Executive Secretary to the Board, and Kenneth E. Lichtman from the Corps Institute for Water Resources for all the support they provide. Also, the Corps' division and district staffs and the staffs at Corps Headquarters and the Institute for Water Resources have provided thorough and timely information for the Board's use. The Board would also like to recognize the professionalism and service of Mr. Richard Hancock from the Great Lakes and Ohio River Division, for his involvement with the Board the past few years concerning the Olmsted Locks and Dam project.



## **Appendix A**

### **History**

The Inland Waterways Fuel Tax was established to support inland waterways infrastructure development and rehabilitation. Commercial users are required to pay this tax on fuel consumed in inland waterways transportation. Revenues from the tax are deposited in the Inland Waterways Trust Fund and historically fund 50% of the cost of inland navigation projects each year as authorized. The amount of tax paid by commercial users is 20 cents-per-gallon of fuel. This tax rate generates approximately \$85 million in contributions annually to the Inland Waterways Trust Fund.

Reflecting the concept of “Users Pay, Users Say”, the Water Resources Development Act of 1986 (Public Law 99-662) (WRDA ‘86) established the Inland Waterways Users Board (the Board), a Federal advisory committee, to give commercial users a strong voice in the investment decision-making they are supporting with their cost-sharing tax payments. The principal responsibility of the Board is to recommend to the Congress, the Secretary of the Army and the U.S. Army Corps of Engineers the prioritization of new and replacement inland navigation construction and major rehabilitation projects.



## **Appendix B**

### **List of the Fuel Taxed Inland and Intracoastal Waterways and System Map**

Statutory Definitions of Inland and Intracoastal Fuel Taxed Waterways of the United States

SOURCES: Public Law 95-502, October 21, 1978, and Public Law 99-662, November 17, 1986.

1. Alabama-Coosa Rivers: From junction with the Tombigbee River at river mile (hereinafter referred to as RM) 0 to junction with Coosa River at RM 314.
2. Allegheny River: From confluence with the Monongahela River to form the Ohio River at RM 0 to the head of the existing project at East Brady, Pennsylvania, RM 72.
3. Apalachicola-Chattahoochee and Flint Rivers (ACF): Apalachicola River from mouth at Apalachicola Bay (intersection with the Gulf Intracoastal Waterway) RM 0 to junction with Chattahoochee and Flint Rivers at RM 107.8. Chattahoochee River from junction with Apalachicola and Flint Rivers at RM 0 to Columbus, Georgia at RM 155 and Flint River, from junction with Apalachicola and Chattahoochee Rivers at RM 0 to Bainbridge, Georgia, at RM 28.
4. Arkansas River (McClellan-Kerr Arkansas River Navigation System): From junction with Mississippi River at RM 0 to Port of Catoosa, Oklahoma, at RM 448.2.
5. Atchafalaya River: From RM 0 at its intersection with the Gulf Intracoastal Waterway at Morgan City, Louisiana, upstream to junction with Red River at RM 116.8.
6. Atlantic Intracoastal Waterway: Two inland waterway routes approximately paralleling the Atlantic coast between Norfolk, Virginia, and Miami, Florida, for 1,192 miles via both the Albemarle and Chesapeake Canal and Great Dismal Swamp Canal routes.
7. Black Warrior-Tombigbee-Mobile Rivers: Black Warrior River System from RM 2.9, Mobile River (at Chickasaw Creek) to confluence with Tombigbee River at RM 45. Tombigbee River (to Demopolis at RM 215.4) to port of Birmingham, RM's 374-411 and upstream to head of navigation on Mulberry Fork (RM 429.6), Locust Fork (RM 407.8), and Sipsey Fork (RM 430.4).
8. Columbia River (Columbia-Snake Rivers Inland Waterways): From the Dalles at RM 191.5 to Pasco, Washington (McNary Pool), at RM 330, Snake River from RM 0 at the mouth to RM 231.5 at Johnson Bar Landing, Idaho.

9. Cumberland River: Junction with Ohio River at RM 0 to head of navigation, upstream to Carthage, Tennessee, at RM 313.5.
10. Green and Barren Rivers: Green River from junction with the Ohio River at RM 0 to head of navigation at RM 149.1.
11. Gulf Intracoastal Waterway: From St. Mark's River, Florida, to Brownsville, Texas, 1,134.5 miles.
12. Illinois Waterway (Calumet-Sag Channel): From the junction of the Illinois River with the Mississippi River RM 0 to Chicago Harbor at Lake Michigan, approximately RM 350.
13. Kanawha River: From junction with Ohio River at RM 0 to RM 90.6 at Deepwater, West Virginia.
14. Kaskaskia River: From junction with Mississippi River at RM 0 to RM 36.2 at Fayetteville, Illinois.
15. Kentucky River: From junction with Ohio River at RM 0 to confluence of Middle and North Forks at RM 258.6.
16. Lower Mississippi River: From Baton Rouge, Louisiana, RM 233.9 to Cairo, Illinois, RM 953.8.
17. Upper Mississippi River: From Cairo, Illinois, RM 953.8 to Minneapolis, Minnesota, RM 1,811.4.
18. Missouri River: From junction with Mississippi River at RM 0 to Sioux City, Iowa, at RM 734.8.
19. Monongahela River: From junction with Allegheny River to form the Ohio River at RM 0 to junction of the Tygart and West Fork Rivers, Fairmont, West Virginia, at RM 128.7.
20. Ohio River: From junction with the Mississippi River at RM 0 to junction of the Allegheny and Monongahela Rivers at Pittsburgh, Pennsylvania, at RM 981.
21. Ouachita-Black Rivers: From the mouth of the Black River at its junction with the Red River at RM 0 to RM 351 at Camden, Arkansas.
22. Pearl River: From junction of West Pearl River with the Rigolets at RM 0 to Bogalusa, Louisiana, RM 58.
23. Red River: From RM 0 to the mouth of Cypress Bayou at RM 236.
24. Tennessee River: From junction with Ohio River at RM 0 to confluence with Holstein and French Rivers at RM 652.
25. White River: From RM 9.8 to RM 255 at Newport, Arkansas.

26. Willamette River: From RM 21 upstream of Portland, Oregon, to Harrisburg, Oregon, at RM 194.

27. Tennessee-Tombigbee Waterway: From its confluence with the Tennessee River to the Warrior River at Demopolis, Alabama.

# The Fuel-Taxed Inland and Intracoastal Waterway System



