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Sommario/riassunto	In 1986, the Harbor Maintenance Tax (HMT) was enacted to fund U.S. Army Corps of Engineers' (USACE or the Corps) activities related to the routine operation and maintenance (O & M) of harbors, namely the dredging of harbor channels to their authorized depths and widths. Economic and equity issues related to HMT expenditures and collections are the main focus of this report. Before analyzing these issues, the report reviews the legislative history of the tax and legal challenges to it, discusses the advantages and disadvantages of alternative funding mechanisms, and describes the commercial context of current dredging activity. The last section identifies legislation related to harbor maintenance funding.