

110TH CONGRESS
2D SESSION

H. R. 5270

AN ACT

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Airport and Airway
3 Extension Act of 2008”.

4 **SEC. 2. EXTENSION OF TAXES FUNDING AIRPORT AND AIR-
5 WAY TRUST FUND.**

6 (a) FUEL TAXES.—Subparagraph (B) of section
7 4081(d)(2) of the Internal Revenue Code of 1986 is
8 amended by striking “February 29, 2008” and inserting
9 “June 30, 2008”.

10 (b) TICKET TAXES.—

11 (1) PERSONS.—Clause (ii) of section
12 4261(j)(1)(A) of such Code is amended by striking
13 “February 29, 2008” and inserting “June 30,
14 2008”.

15 (2) PROPERTY.—Clause (ii) of section
16 4271(d)(1)(A) of such Code is amended by striking
17 “February 29, 2008” and inserting “June 30,
18 2008”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall take effect on March 1, 2008.

21 **SEC. 3. EXTENSION OF AIRPORT AND AIRWAY TRUST FUND
22 EXPENDITURE AUTHORITY.**

23 (a) IN GENERAL.—Paragraph (1) of section 9502(d)
24 of the Internal Revenue Code of 1986 is amended—

25 (1) by striking “March 1, 2008” and inserting
26 “July 1, 2008”, and

1 (2) by inserting “or the Airport and Airway Ex-
2 tension Act of 2008” before the semicolon at the end
3 of subparagraph (A).

4 (b) CONFORMING AMENDMENT.—Paragraph (2) of
5 section 9502(f) of such Code is amended by striking
6 “March 1, 2008” and inserting “July 1, 2008”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall take effect on March 1, 2008.

9 **SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM**
10 **AND OTHER AUTHORITIES.**

11 (a) AUTHORIZATION OF APPROPRIATIONS.—

12 (1) IN GENERAL.—Section 48103 of title 49,
13 United States Code, is amended—

14 (A) by striking “and” at the end of para-
15 graph (3);

16 (B) by striking the period at the end of
17 paragraph (4) and inserting “; and”; and

18 (C) by inserting after paragraph (4) the
19 following:

20 “(5) \$2,756,250,000 for the 9-month period be-
21 ginning October 1, 2007.”.

22 (2) OBLIGATION OF AMOUNTS.—Sums made
23 available pursuant to the amendment made by para-
24 graph (1) may be obligated at any time through

1 September 30, 2008, and shall remain available until
2 expended.

3 (3) PROGRAM IMPLEMENTATION.—For pur-
4 poses of calculating funding apportionments and
5 meeting other requirements under sections 47114,
6 47115, 47116, and 47117 of title 49, United States
7 Code, for the 9-month period beginning October 1,
8 2007, the Administrator of the Federal Aviation Ad-
9 ministration shall—

10 (A) first calculate such funding apportion-
11 ments on an annualized basis as if the total
12 amount available under section 48103 of such
13 title for fiscal year 2008 were \$3,675,000,000;
14 and

15 (B) then reduce by 25 percent—

16 (i) all funding apportionments cal-
17 culated under subparagraph (A); and

18 (ii) amounts available pursuant to sec-
19 tions 47117(b) and 47117(f)(2) of such
20 title.

21 (b) PROJECT GRANT AUTHORITY.—Section 47104(c)
22 of such title is amended by striking “September 30,
23 2007,” and inserting “June 30, 2008,”.

24 (c) GOVERNMENT SHARE OF CERTAIN AIP COSTS.—
25 Section 161 of the Vision 100—Century of Aviation Reau-

1 thorization Act (49 U.S.C. 47109 note) is amended by
2 striking “in each of fiscal years 2004 through 2007” and
3 inserting “in fiscal year 2008 before July 1, 2008,”.

4 (d) ADJUSTMENT AUTHORITY.—

5 (1) IN GENERAL.—Section 409(d) of such Act
6 (49 U.S.C. 40101 note) is amended by striking
7 “2007.” and inserting “2008.”.

8 (2) EFFECTIVE DATE.—The amendment made
9 by paragraph (1) shall take effect on September 29,
10 2007, and shall apply with respect to any final order
11 issued under section 409(c) of such Act that was in
12 effect on such date.

13 (e) AIRPORT ELIGIBILITY.—The first sentence of sec-
14 tion 186(d) of such Act (117 Stat. 2518) is amended by
15 inserting “and for the portion of fiscal year 2008 ending
16 before July 1, 2008,” after “2007,”.

Passed the House of Representatives February 12,
2008.

Attest:

Clerk.

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