

## Union Calendar No. 81

118TH CONGRESS  
1ST SESSION

# H. R. 3796

[Report No. 118–105]

To provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry.

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### IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2023

Mr. SMITH of Missouri introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 12, 2023

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on June 5, 2023]

# **A BILL**

To provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry.

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

3 **SECTION 1. EXTENSION OF TAXES FUNDING AIRPORT AND**  
4 **AIRWAYS TRUST FUND.**

5 *(a) FUEL TAXES.—Section 4081(d)(2)(B) of the Inter-*  
6 *nal Revenue Code of 1986 is amended by striking “Sep-*  
7 *tember 30, 2023” and inserting “September 30, 2028”.*

8 *(b) TICKET TAXES.—*

9 *(1) PERSONS.—Section 4261(k)(1)(A)(ii) of such*  
10 *Code is amended by striking “September 30, 2023”*  
11 *and inserting “September 30, 2028”.*

12 *(2) PROPERTY.—Section 4271(d)(1)(A)(ii) of*  
13 *such Code is amended by striking “September 30,*  
14 *2023” and inserting “September 30, 2028”.*

15 *(c) FRACTIONAL OWNERSHIP PROGRAMS.—*

16 *(1) FUEL TAX.—Section 4043(d) of such Code is*  
17 *amended by striking “September 30, 2023” and in-*  
18 *serting “September 30, 2028”.*

19 *(2) TREATMENT AS NONCOMMERCIAL AVIA-*  
20 *TION.—Section 4083(b) of such Code is amended by*  
21 *striking “October 1, 2023” and inserting “October 1,*  
22 *2028”.*

23 *(3) EXEMPTION FROM TICKET TAX.—Section*  
24 *4261(j) of such Code is amended by striking “Sep-*



1           (4) *through such association, meets the numer-*  
2           *ical criteria considered by U.S. Customs and Border*  
3           *Protection for establishing a port of entry, as set forth*  
4           *in—*

5                     (A) *Treasury Decision 82–37 (47 Fed. Reg.*  
6                     *10137; relating to revision of customs criteria for*  
7                     *establishing ports of entry and stations), as re-*  
8                     *vised by Treasury Decisions 86–14 (51 Fed. Reg.*  
9                     *4559) and 87–65 (52 Fed. Reg. 16328); or*

10                    (B) *any successor guidance or regulation.*

Union Calendar No. 81

118<sup>TH</sup> CONGRESS  
1<sup>ST</sup> Session

**H. R. 3796**

[Report No. 118-1051]

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**A BILL**

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