

119TH CONGRESS
2D SESSION

H. R. 8644

To amend the Internal Revenue Code of 1986 to disallow deductions with respect to certain expenses relating to private planes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2026

Mr. VINDMAN (for himself, Ms. McDONALD RIVET, and Mr. LANDSMAN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to disallow deductions with respect to certain expenses relating to private planes.

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. SHORT TITLE.**

4 This Act may be cited as the “Stop Subsidizing Pri-
5 vate Jets of 2026”.

6 **SEC. 2. DISALLOWANCE OF CERTAIN EXPENSES RELATING**
7 **TO PRIVATE PLANES.**

8 (a) IN GENERAL.—Section 162 of the Internal Rev-
9 enue Code of 1986 is amended by redesignating subsection

1 (s) as subsection (t) and by inserting the following new
 2 subsection after subsection (r):

3 “(s) DISALLOWANCE OF CERTAIN EXPENSES RELAT-
 4 ING TO PRIVATE PLANES.—

5 “(1) IN GENERAL.—No deduction shall be al-
 6 lowed under this chapter for amounts paid or in-
 7 curred for disqualified private plane expenditures.

8 “(2) DISQUALIFIED PRIVATE PLANE EXPENDI-
 9 TURES.—For purposes of this subsection, the term
 10 ‘disqualified private plane expenditures’ means
 11 amounts paid or incurred to purchase, maintain, or
 12 operate any fixed-wing aircraft (including any deduc-
 13 tion for depreciation or amortization thereof) other
 14 than—

15 “(A) an aircraft—

16 “(i) an aircraft which is primarily
 17 used to transport property, or

18 “(ii) an aircraft which is modified for
 19 use in agriculture, firefighting, or for
 20 emergency medical purposes, and which is
 21 used by the taxpayer primarily for the pur-
 22 pose for which such aircraft has been
 23 modified, or

24 “(B) by a taxpayer in the course of a trade
 25 or business of the taxpayer—

1 “(i) of providing instruction in aero-
2 nautics,

3 “(ii) of offering skydiving services to
4 the public,

5 “(iii) of offering transportation of per-
6 sons by air along fixed and scheduled
7 routes, if such services are predominately
8 available for purchase by the general pub-
9 lic, or

10 “(iv) of offering flights to the public
11 for which the sole purpose is sightseeing.”.

12 (b) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to amounts paid or incurred after
14 December 31, 2025.

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