

106TH CONGRESS
2D SESSION

H. R. 4322

To amend the Internal Revenue Code of 1986 to exempt certain helicopter uses from ticket taxes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2000

Mrs. MINK of Hawaii (for herself and Mr. ABERCROMBIE) 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 exempt certain helicopter uses from ticket taxes.

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. EXEMPTION OF CERTAIN HELICOPTER USES**
4 **FROM TICKET TAXES.**

5 (a) IN GENERAL.—Section 4261 of the Internal Rev-
6 enue Code of 1986 (relating to imposition of tax) is
7 amended by redesignating subsection (i) as subsection (j)
8 and by inserting after subsection (h) the following new
9 subsection:

1 “(i) **ADDITIONAL EXEMPTION FOR CERTAIN HELI-**
2 **COPTER USES.**—No tax shall be imposed under subsection
3 (a) or (b) on air transportation by helicopter for the pur-
4 pose of transporting individuals and cargo to and from
5 sites for the purpose of conducting removal and environ-
6 mental restoration activities relating to unexploded ord-
7 nance.”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall take effect on the date of the enactment
10 of this Act.

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