

108TH CONGRESS  
2D SESSION

# H. R. 3770

To amend the Internal Revenue Code of 1986 to exempt certain transportation provided by seaplanes from the excise tax imposed on the transportation of persons by air.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2004

Ms. DUNN introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exempt certain transportation provided by seaplanes from the excise tax imposed on the transportation of persons by air.

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 FROM TICKET TAXES FOR TRANS-**  
4 **PORTATION PROVIDED BY SEAPLANES.**

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)

1 and by inserting after subsection (h) the following new  
2 subsection:

3       “(i) EXEMPTION FOR SEAPLANES.—No tax shall be  
4 imposed by this section or section 4271 on any air trans-  
5 portation by a seaplane with respect to any segment con-  
6 sisting of a takeoff from, and a landing on, water, but  
7 only if the places at which such takeoff and landing occur  
8 have not received and are not receiving financial assist-  
9 ance from the Airport and Airways Trust Fund.”.

10       (b) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to calendar years beginning after  
12 2003.

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