

108TH CONGRESS
1ST SESSION

S. 1296

To exempt seaplanes from certain transportation taxes.

IN THE SENATE OF THE UNITED STATES

JUNE 19, 2003

Ms. MURKOWSKI introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To exempt seaplanes from certain transportation 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 FROM TAX FOR TRANSPORTATION**

4 **PROVIDED BY SEAPLANES.**

5 (a) IN GENERAL.—Section 4261 of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) by redesignating subsection (i) as subsection
8 (j); and

9 (2) by inserting after subsection (h) the fol-
10 lowing new subsection:

11 “(i) EXEMPTION FOR TRANSPORTATION PROVIDED
12 BY SEAPLANES.—No tax shall be imposed by this section

1 or section 4271 on any air transportation by a seaplane
2 with respect to any segment consisting of a takeoff from,
3 and a landing on, water.”.

4 (b) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to calendar years beginning after
6 December 31, 2002.

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