

109TH CONGRESS
1ST SESSION

H. R. 2013

To amend the Internal Revenue Code of 1986 to provide an exemption from the air transportation tax for certain transportation by seaplanes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2005

Mr. REICHERT (for himself and Mr. INSLEE) 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 provide an exemption from the air transportation tax for certain transportation by seaplanes.

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 AIR TRANSPORTATION TAX**
4 **FOR CERTAIN 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)
8 and by inserting after subsection (h) the following new
9 subsection:

1 “(i) EXEMPTION FOR SEAPLANES.—No tax shall be
2 imposed under this section or section 4271 on any air
3 transportation by a seaplane with respect to any segment
4 consisting of a takeoff from, and a landing on, water
5 which is not part of an airport which receives or has re-
6 ceived financial assistance from the Airport and Airway
7 Trust Fund.”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to amounts paid after the date of
10 the enactment of this Act.

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