

109TH CONGRESS  
1ST SESSION

# S. 171

To exempt seaplanes from certain transportation taxes.

---

IN THE SENATE OF THE UNITED STATES

JANUARY 26, 2005

Ms. MURKOWSKI (for herself, Mr. STEVENS, and Mrs. MURRAY) 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 (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:

10 “(i) EXEMPTION FOR TRANSPORTATION PROVIDED  
11 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, 2004.

○