

109TH CONGRESS
2D SESSION

S. 2666

To temporarily suspend the revised tax treatment of kerosene for use in aviation under the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users.

IN THE SENATE OF THE UNITED STATES

APRIL 27, 2006

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

A BILL

To temporarily suspend the revised tax treatment of kerosene for use in aviation under the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users.

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. SHORT TITLE.**

4 This Act may be cited as the “Aviation Fuel Tax
5 Simplification Act”.

6 **SEC. 2. SUSPENSION OF TAX TREATMENT OF AVIATION**

7 **KEROSENE UNDER SAFETEA-LU.**

8 (a) IN GENERAL.—Section 11161(e) of the Safe, Ac-
9 countable, Flexible, Efficient Transportation Equity Act:

1 A Legacy for Users is amended by inserting “, and before
2 the date of the enactment of the Aviation Fuel Tax Sim-
3 plification Act, and after September 30, 2007” after “Sep-
4 tember 20, 2005”.

5 (b) CONFORMING AMENDMENT.—Section 9503(c)(7)
6 of the Internal Revenue Code of 1986 is amended by in-
7 serting “and before the date of the enactment of the Avia-
8 tion Fuel Tax Simplification Act, and on or after October
9 1, 2007,” after “October 1, 2005,”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall take effect on the date of the enactment
12 of this Act.

13 (d) FLOOR STOCK REFUNDS.—The Secretary of the
14 Treasury shall provide under rules similar to the rules
15 under section 6412 of the Internal Revenue Code of 1986
16 for such floor stocks refunds as are necessary as a result
17 of the amendments made by this section.

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