

111TH CONGRESS  
2D SESSION

# H. R. 5021

To amend the Internal Revenue Code of 1986 to provide that fees charged for baggage carried into the cabin of an aircraft are subject to the excise tax imposed on transportation of persons by air.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2010

Mr. BISHOP of New York (for himself, Mr. McMAHON, Mr. ELLSWORTH, Mr. NADLER of New York, and Mr. HARE) 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 provide that fees charged for baggage carried into the cabin of an aircraft are subject to the excise tax imposed on 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. SHORT TITLE.**

4       This Act may be cited as the “Block Airlines’ Gratu-  
5       itous Fees Act” or the “BAG Fees Act”.

1 **SEC. 2. FEES FOR CARRY-ON BAGGAGE TREATED AS PAID**  
2 **FOR TAXABLE TRANSPORTATION.**

3 (a) IN GENERAL.—Subsection (e) of section 4261 of  
4 the Internal Revenue Code of 1986 is amended by adding  
5 at the end the following new paragraph:

6 “(5) AMOUNTS PAID FOR CARRY-ON BAG-  
7 GAGE.—Any amount paid for baggage personally  
8 carried into the cabin of the aircraft by a person  
9 shall be treated for purposes of subsection (a) as an  
10 amount paid for taxable transportation.”.

11 (b) EFFECTIVE DATE.—The amendment may by this  
12 section shall apply to transportation beginning on or after  
13 the date of the enactment of this Act.

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