

112TH CONGRESS
2D SESSION

S. 3451

To exempt certain air taxi services from taxes on transportation by air.

IN THE SENATE OF THE UNITED STATES

JULY 26, 2012

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

A BILL

To exempt certain air taxi services from taxes on
transportation 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. EXEMPTION OF CERTAIN AIR TAXI SERVICES**
4 **FROM TAXES ON TRANSPORTATION BY AIR.**

5 (a) IN GENERAL.—Section 4281 of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) by inserting “(irrespective of intermittent
8 stops to view an attraction) or an on-demand flight
9 to or from an area not connected by paved roads to
10 any airport” after “sightseeing”, and

1 (2) by adding at the end the following new sen-
2 tence: “For purposes of the preceding sentence, the
3 term ‘on-demand flight’ means any flight for which
4 the departure time, departure location, and arrival
5 location are specifically negotiated with the cus-
6 tomer.”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxes imposed before, on, or
9 after the date of the enactment of this Act, but only to
10 the extent such taxes have not been paid before such date.

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