

113TH CONGRESS
1ST SESSION

S. 817

To exempt the Federal Aviation Administration from sequestration, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 25, 2013

Mrs. GILLIBRAND (for herself and Mr. ROCKEFELLER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To exempt the Federal Aviation Administration from sequestration, and for other purposes.

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 “Just End the Delays
5 Act” or the “JET Delays Act”.

6 **SEC. 2. EXEMPTION OF OPERATIONS OF FEDERAL AVIA-**
7 **TION ADMINISTRATION FROM SEQUESTRA-**
8 **TION.**

9 Notwithstanding a sequestration order issued by the
10 President pursuant to section 251A(7)(A) of the Balanced

1 Budget and Emergency Deficit Control Act of 1985 (2
 2 U.S.C. 901a(7)(A)), there shall be available for the oper-
 3 ations of the Federal Aviation Administration for fiscal
 4 year 2013 the amount that would have been made avail-
 5 able for the operations of the Federal Aviation Adminis-
 6 tration for fiscal year 2013 but for sections 251 and 251A
 7 of the Balanced Budget and Emergency Deficit Control
 8 Act of 1985 (2 U.S.C. 901 and 901a), section 3004 of
 9 the Consolidated and Further Continuing Appropriations
 10 Act, 2013 (Public Law 113–6), and any sequestration
 11 order issued by the President.

12 **SEC. 3. GENERAL AVIATION AIRCRAFT TREATED AS 7-YEAR**
 13 **PROPERTY.**

14 (a) IN GENERAL.—Subparagraph (C) of section
 15 168(e)(3) of the Internal Revenue Code of 1986 (relating
 16 to classification of certain property) is amended—

17 (1) in clause (iv), by striking “and” at the end;

18 (2) by redesignating clause (v) as clause (vi);

19 and

20 (3) by inserting after clause (iv) the following

21 new clause:

22 “(v) any general aviation aircraft,
 23 and”.

24 (b) CLASS LIFE.—Paragraph (3) of section 168(g)
 25 of the Internal Revenue Code of 1986 is amended by in-

1 serting after subparagraph (E) the following new subpara-
 2 graph:

3 “(F) GENERAL AVIATION AIRCRAFT.—In
 4 the case of any general aviation aircraft, the re-
 5 covery period used for purposes of paragraph
 6 (2) shall be 12 years.”.

7 (c) GENERAL AVIATION AIRCRAFT.—Subsection (i)
 8 of section 168 of the Internal Revenue Code of 1986 is
 9 amended by adding at the end the following new para-
 10 graph:

11 “(20) GENERAL AVIATION AIRCRAFT.—

12 “(A) IN GENERAL.—Except as provided in
 13 subparagraph (B), the term ‘general aviation
 14 aircraft’ means any aircraft (including air-
 15 frames and engines) not used in commercial or
 16 contract carrying of passengers or freight, but
 17 which primarily engages in the carrying of pas-
 18 sengers.

19 “(B) EXCLUSION.—The term ‘general
 20 aviation aircraft’ does not include aircraft used
 21 primarily in emergency or emergency relief op-
 22 erations.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to property placed in service after
3 the date of the enactment of this Act.

