

104TH CONGRESS
1ST SESSION

S. 304

To amend the Internal Revenue Code of 1986 to repeal the transportation fuels tax applicable to commercial aviation.

IN THE SENATE OF THE UNITED STATES

JANUARY 31 (legislative day, JANUARY 30), 1995

Mr. SANTORUM (for himself, Mr. BRYAN, Mr. GORTON, and Ms. MOSELEY-BRAUN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to repeal the transportation fuels tax applicable to commercial aviation.

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 “Commercial Aviation
5 Fuel Tax Repeal Act”.

6 **SEC. 2. REPEAL OF COMMERCIAL AVIATION FUEL TAX.**

7 (a) IN GENERAL.—Section 4092(b) of the Internal
8 Revenue Code of 1986 (relating to no exemption from cer-
9 tain taxes on fuel used in commercial aviation) is amended

1 by striking “attributable to” and all that follows to the
2 end and inserting “attributable to the Leaking Under-
3 ground Storage Tank Trust Fund financing rate imposed
4 by such section. For purposes of the preceding sentence,
5 the term ‘commercial aviation’ means any use of an air-
6 craft other than in noncommercial aviation (as defined in
7 section 4041(c)(4)).”

8 (b) CONFORMING AMENDMENT.—Section 6427(j)(4)
9 of the Internal Revenue Code of 1986 (relating to no re-
10 fund of certain taxes on fuel used in commercial aviation)
11 is amended by striking “attributable to” and all that fol-
12 lows to the end and inserting “attributable to the Leaking
13 Underground Storage Tank Trust Fund financing rate
14 imposed by such section.”

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall take effect on October 1, 1995.

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