

104TH CONGRESS  
1ST SESSION

# S. 358

To amend the Internal Revenue Code of 1986 to provide for an excise tax exemption for certain emergency medical transportation by air ambulance.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 6 (legislative day, JANUARY 30), 1995

Mr. HEFLIN (for himself and Mr. LOTT) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for an excise tax exemption for certain emergency medical transportation by air ambulance.

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. EXCISE TAX EXEMPTION FOR CERTAIN EMER-**  
4                       **GENCY MEDICAL TRANSPORTATION BY AIR**  
5                       **AMBULANCE.**

6       (a) IN GENERAL.—Subsection (f) of section 4261 of  
7       the Internal Revenue Code of 1986 (relating to imposition  
8       of tax on transportation by air) is amended to read as  
9       follows:

1       “(f) EXEMPTION FOR AIR AMBULANCES PROVIDING  
2 EMERGENCY MEDICAL TRANSPORTATION TO TERTIARY  
3 CARE FACILITIES.—No tax shall be imposed under this  
4 section or section 4271 on transportation by an aircraft—

5               “(1) for an emergency medical condition (as de-  
6 fined in section 1867(e)(1) of the Social Security  
7 Act), or

8               “(2) which satisfies the requirements of an ap-  
9 propriate transfer (as defined in section 1867(c)(2)  
10 of such Act).”

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

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