

109TH CONGRESS
1ST SESSION

S. 170

To clarify the definition of rural airports.

IN THE SENATE OF THE UNITED STATES

JANUARY 26, 2005

Ms. MURKOWSKI (for herself and Mr. STEVENS) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To clarify the definition of rural airports.

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. RURAL AIRPORTS.**

4 (a) IN GENERAL.—Clause (ii) of section
5 4261(e)(1)(B) of the Internal Revenue Code of 1986 (de-
6 fining rural airport) is amended—

7 (1) by striking “or” at the end of subclause (I),

8 (2) by striking the period at the end of sub-
9 clause (II) and inserting “, or”, and

10 (3) by adding at the end the following:

11 “(III) is not connected by paved roads
12 to another airport.”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to calendar years beginning after
3 December 31, 2004.

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