

110TH CONGRESS  
2D SESSION

# H. R. 6327

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 20, 2008

Mr. RANGEL (for himself, Mr. OBERSTAR, Mr. COSTELLO, Mr. MICA, Mr. PETRI, and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, 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 “Federal Aviation Ad-  
5 ministration Extension Act of 2008”.

1 **SEC. 2. EXTENSION OF TAXES FUNDING AIRPORT AND AIR-**  
 2 **WAY TRUST FUND.**

3 (a) FUEL TAXES.—Subparagraph (B) of section  
 4 4081(d)(2) of the Internal Revenue Code of 1986 is  
 5 amended by striking “June 30, 2008” and inserting “Sep-  
 6 tember 30, 2008”.

7 (b) TICKET TAXES.—

8 (1) PERSONS.—Clause (ii) of section  
 9 4261(j)(1)(A) of the Internal Revenue Code of 1986  
 10 is amended by striking “June 30, 2008” and insert-  
 11 ing “September 30, 2008”.

12 (2) PROPERTY.—Clause (ii) of section  
 13 4271(d)(1)(A) of such Code is amended by striking  
 14 “June 30, 2008” and inserting “September 30,  
 15 2008”.

16 (c) EFFECTIVE DATE.—The amendments made by  
 17 this section shall take effect on July 1, 2008.

18 **SEC. 3. EXTENSION OF AIRPORT AND AIRWAY TRUST FUND**  
 19 **EXPENDITURE AUTHORITY.**

20 (a) IN GENERAL.—Paragraph (1) of section 9502(d)  
 21 of the Internal Revenue Code of 1986 is amended—

22 (1) by striking “July 1, 2008” and inserting  
 23 “October 1, 2008”, and

24 (2) by inserting “or the Federal Aviation Ad-  
 25 ministration Extension Act of 2008” before the  
 26 semicolon at the end of subparagraph (A).

1 (b) CONFORMING AMENDMENT.—Paragraph (2) of  
2 section 9502(e) of such Code is amended by striking the  
3 date specified in such paragraph and inserting “October  
4 1, 2008”.

5 (c) EXTENSION OF EXPIRING AVIATION PROGRAM  
6 AUTHORITY.—

7 (1) Section 40117(l)(7) of title 49, United  
8 States Code, is amended by striking “the date that  
9 is 3 years after the date of issuance of regulations  
10 to carry out this subsection.” and inserting “Sep-  
11 tember 30, 2008.”.

12 (2) Section 47141(f) of title 49, United States  
13 Code, is amended by striking “September 30,  
14 2007.” and inserting “September 30, 2008.”.

15 (3) Section 161 of the Vision 100—Century of  
16 Aviation Reauthorization Act (49 U.S.C. 47109  
17 note) is amended by striking “fiscal year 2008 be-  
18 fore July 1, 2008.” and inserting “fiscal year  
19 2008.”.

20 (4) Section 186(d) of the Vision 100—Century  
21 of Aviation Reauthorization Act (Pub. L. No. 108–  
22 176, 117 Stat. 2490, 2518) is amended by striking  
23 “October 1, 2007, and for the portion of fiscal year  
24 2008 ending before July 1, 2008,” and inserting  
25 “October 1, 2008.”.

1           (5) Section 47115(j) of title 49, United States  
 2       Code, is amended by striking “fiscal years 2004  
 3       through 2007,” and inserting “fiscal years 2004  
 4       through 2008,”.

5           (6) Section 44302(f)(1) of title 49, United  
 6       States Code, is amended by striking “August 31,  
 7       2008” and inserting “November 30, 2008”.

8           (7) Section 44303(b) of such title is amended  
 9       by striking “December 31, 2008” and inserting  
 10      “March 31, 2009”.

11      (d) EFFECTIVE DATE.—The amendments made by  
 12      this section shall take effect on July 1, 2008.

13      **SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM.**

14      (a) AUTHORIZATION OF APPROPRIATIONS.—Section  
 15      48103(5) of title 49, United States Code, is amended to  
 16      read as follows:

17           “(5) \$3,675,000,000 for fiscal year 2008.”.

18      (b) PROJECT GRANT AUTHORITY.—Section 47104(c)  
 19      of such title is amended by striking “June 30, 2008,” and  
 20      inserting “September 30, 2008,”.

21      (c) EFFECTIVE DATE.—The amendments made by  
 22      this section shall take effect on July 1, 2008.

23      **SEC. 5. RESTORATION OF HIGHWAY TRUST FUND BALANCE.**

24      (a) IN GENERAL.—Subsection (f) of section 9503 of  
 25      the Internal Revenue Code of 1986 (relating to determina-

tion of trust fund balances after September 30, 1998) is amended—

(1) by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively, and by moving such subparagraphs 2 ems to the right,

(2) by striking “For purposes” and inserting the following:

“(1) IN GENERAL.—For purposes”,

(3) by moving the flush sentence at the end of paragraph (1), as so amended, 2 ems to the right, and

(4) by adding at the end the following new paragraph:

“(2) RESTORATION OF FUND BALANCE.—Out of money in the Treasury not otherwise appropriated, there is hereby appropriated to the Highway Trust Fund \$8,000,000,000.”.

(b) CONFORMING AMENDMENT.—The last sentence of section 9503(f)(1) of the Internal Revenue Code of 1986, as amended by subsection (a), is amended by striking “subsection” and inserting “paragraph”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on October 1, 2008.

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