

107TH CONGRESS
1ST SESSION

S. 47

To amend the Internal Revenue Code of 1986 to exempt certain helicopter uses from ticket taxes on transportation by air.

IN THE SENATE OF THE UNITED STATES

JANUARY 22, 2001

Mr. INOUYE 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 exempt certain helicopter uses from ticket taxes on transportation by air.

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. EXEMPTION OF CERTAIN HELICOPTER USES
4 FROM TAXES ON TRANSPORTATION BY AIR.

5 (a) IN GENERAL.—Section 4261 of the Internal Rev-
6 enue Code of 1986 (relating to imposition of tax) is
7 amended by redesignating subsection (i) as subsection (j)
8 and by inserting after subsection (h) the following new
9 subsection:

1 “(i) ADDITIONAL EXEMPTION FOR CERTAIN HELI-
2 COPTER USES.—No tax shall be imposed under this sec-
3 tion or section 4271 on air transportation by helicopter
4 for the purpose of transporting individuals and cargo to
5 and from sites for the purpose of conducting removal and
6 environmental restoration activities relating to unexploded
7 ordnance.”.

8 (b) CONFORMING AMENDMENT.—Section 4041(l) of
9 the Internal Revenue Code of 1986 is amended by striking
10 “(f) or (g)” and inserting “(f), (g), or (i)”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to transportation beginning after
13 June 30, 1997, and before August 1, 2005.

