

109TH CONGRESS
1ST SESSION

S. 171

To exempt seaplanes from certain transportation taxes.

IN THE SENATE OF THE UNITED STATES

JANUARY 26, 2005

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

A BILL

To exempt seaplanes from certain transportation taxes.

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 FROM TAX FOR TRANSPORTATION**

4 **PROVIDED BY SEAPLANES.**

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:

10 “(i) EXEMPTION FOR TRANSPORTATION PROVIDED
11 BY SEAPLANES.—No tax shall be imposed by this section

1 or section 4271 on any air transportation by a seaplane
2 with respect to any segment consisting of a takeoff from,
3 and a landing on, water.”.

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

○