

109TH CONGRESS
1ST SESSION

S. 84

To amend the Internal Revenue Code of 1986 to exempt certain sightseeing flights from taxes on air transportation.

IN THE SENATE OF THE UNITED STATES

JANUARY 24, 2005

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 sightseeing flights from taxes on air transportation.

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. CERTAIN SIGHTSEEING FLIGHTS EXEMPT
4 FROM TAXES ON AIR TRANSPORTATION

5 (a) IN GENERAL.—Section 4281 of the Internal Rev-
6 enue Code of 1986 (relating to small aircraft on nonestab-
7 lished lines) is amended by adding at the end the following
8 new sentence: “For purposes of this section, an aircraft
9 shall not be considered as operated on an established line

1 if such aircraft is operated on a flight the sole purpose
2 of which is sightseeing.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply with respect to transportation be-
5 ginning on or after the date of the enactment of this Act,
6 but shall not apply to any amount paid before such date.

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