

109TH CONGRESS  
1ST SESSION

# S. 84

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

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IN THE SENATE OF THE UNITED STATES

JANUARY 24, 2005

Mr. INOUE introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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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