

112TH CONGRESS
2D SESSION

S. _____

To exempt certain air taxi services from taxes on transportation by air.

IN THE SENATE OF THE UNITED STATES

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

A BILL

To exempt certain air taxi services from 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 AIR TAXI SERVICES**
4 **FROM TAXES ON TRANSPORTATION BY AIR.**

5 (a) IN GENERAL.—Section 4281 of the Internal Rev-
6 enue Code of 1986 is amended—

7 (1) by inserting “(irrespective of intermittent
8 stops to view an attraction) or an on-demand flight
9 to or from an area not connected by paved roads to
10 any airport” after “sightseeing”, and

1 (2) by adding at the end the following new sen-
2 tence: “For purposes of the preceding sentence, the
3 term ‘on-demand flight’ means any flight for which
4 the departure time, departure location, and arrival
5 location are specifically negotiated with the cus-
6 tomer.”.

7 (b) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxes imposed before, on, or
9 after the date of the enactment of this Act, but only to
10 the extent such taxes have not been paid before such date.