

106TH CONGRESS  
2D SESSION

# H. R. 4322

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

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2000

Mrs. MINK of Hawaii (for herself and Mr. ABERCROMBIE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exempt certain helicopter uses from ticket 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 OF CERTAIN HELICOPTER USES**  
4 **FROM TICKET TAXES.**

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 subsection  
3 (a) or (b) on air transportation by helicopter for the pur-  
4 pose of transporting individuals and cargo to and from  
5 sites for the purpose of conducting removal and environ-  
6 mental restoration activities relating to unexploded ord-  
7 nance.”.

8       (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall take effect on the date of the enactment  
10 of this Act.

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