

106TH CONGRESS
2^D SESSION

H. R. 4470

To amend the Internal Revenue Code of 1986 to provide that the excise tax on air transportation shall not apply to amounts paid for mileage credits for individuals residing outside the United States.

IN THE HOUSE OF REPRESENTATIVES

MAY 16, 2000

Mr. RANGEL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that the excise tax on air transportation shall not apply to amounts paid for mileage credits for individuals residing outside the United States.

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. AIRLINE MILEAGE AWARDS TO CERTAIN FOR-**
4 **EIGN PERSONS.**

5 (a) IN GENERAL.—Paragraph (3) of section 4261(e)
6 of the Internal Revenue Code of 1986 is amended by re-
7 designating subparagraph (C) as subparagraph (D) and

1 by inserting after subparagraph (B) the following new
2 subparagraph:

3 “(C) MILEAGE AWARDS ISSUED TO INDI-
4 VIDUALS RESIDING OUTSIDE THE UNITED
5 STATES.—The tax imposed by subsection (a)
6 shall not apply to amounts attributable to mile-
7 age awards credited to individuals whose mail-
8 ing addresses on record with the person pro-
9 viding the right to air transportation are out-
10 side the United States.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to amounts paid after December
13 31, 1999.

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