

110TH CONGRESS
2D SESSION

H. R. 6173

To amend the Internal Revenue Code of 1986 to suspend temporarily the excise tax on aviation fuel used in commercial aviation.

IN THE HOUSE OF REPRESENTATIVES

JUNE 3, 2008

Mr. SESSIONS 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 suspend temporarily the excise tax on aviation fuel used in commercial aviation.

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. SHORT TITLE.**

4 This Act may be cited as the “Travel Related Indus-
5 tries Protection Act of 2008”.

6 **SEC. 2. SUSPENSION OF EXCISE TAX ON AVIATION FUEL**
7 **USED IN COMMERCIAL AVIATION.**

8 (a) IN GENERAL.—Section 4081 of the Internal Rev-
9 enue Code of 1986 (relating to imposition of tax on motor

1 and aviation fuels) is amended by adding at the end the
2 following new subsection:

3 “(f) SUSPENSION OF TAX ON KEROSENE USED IN
4 COMMERCIAL AVIATION.—

5 “(1) IN GENERAL.—The rate of tax under sub-
6 section (a)(2)(C)(i) on kerosene used in commercial
7 aviation shall be zero during the suspension period.

8 “(2) DEFINITIONS.—For purposes of paragraph
9 (1)—

10 “(A) SUSPENSION PERIOD.—The term
11 ‘suspension period’ means any period beginning
12 on a tax suspension date and ending on a sus-
13 pension termination date.

14 “(B) TAX SUSPENSION DATE.—The term
15 ‘tax suspension date’ means—

16 “(i) the date which is 7 days after the
17 date of the enactment of this subsection,
18 and

19 “(ii) any date thereafter for which the
20 price of a barrel of crude oil is not less
21 than the price of a barrel of crude oil on
22 the date of enactment of this subsection.

23 “(C) SUSPENSION TERMINATION DATE.—
24 The term ‘suspension termination date’ means
25 the earlier of—

1 “(i) the first day after any 5-day pe-
2 riod beginning after a tax suspension date
3 for which the price of a barrel of crude oil
4 on each of the days of such period is 75
5 percent or less of such price on the date of
6 enactment of this subsection, or

7 “(ii) the date which is 2 years after
8 the date of the enactment of this sub-
9 section.

10 “(D) DETERMINATION OF PRICE.—For
11 purposes of this paragraph, the price of a barrel
12 of crude oil shall be the average price for West
13 Texas Intermediate crude, as published by the
14 Energy Information Administration, Depart-
15 ment of Energy.”.

16 (b) SUSPENSION OF TAX ON SPECIAL FUELS USED
17 IN COMMERCIAL AVIATION.—Paragraph (3) of section
18 4041(c) of such Code (relating to rate of tax) is amended
19 by inserting “and zero with respect to any such sale or
20 use for commercial aviation during a suspension period (as
21 defined in section 4081(f)(2)(A)” after “aviation”.

22 (c) SUSPENSION OF LIMITATION ON REFUNDS FOR
23 KEROSENE USED IN COMMERCIAL AVIATION.—Subpara-
24 graph (A) of section 6427(l)(4) of such Code (relating to

1 refunds for kerosene used in aviation) is amended by add-
2 ing at the end the following flush sentence:

3 “Clause (ii) shall not apply during a suspension
4 period (as defined in section 4081(f)(2)(A)).”.

5 (d) MAINTENANCE OF TRUST FUND DEPOSITS.—In
6 determining the amounts to be appropriated to the Airport
7 and Airway Trust Fund under section 9502 of the Inter-
8 nal Revenue Code of 1986, an amount equal to the reduc-
9 tion in revenues to the Treasury by reason of the amend-
10 ments made by this section shall be treated as taxes re-
11 ceived in the Treasury under section 4081 of such Code
12 attributable to the rate specified in section 4081(a)(2)(C)
13 thereof.

14 (e) EFFECTIVE DATE.—The amendment made by
15 subsection (a) shall take effect on the date of the enact-
16 ment of this Act.

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