

109TH CONGRESS
2^D SESSION

H. R. 5702

To suspend the excise tax on fuel used in commercial aviation.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2006

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

A BILL

To suspend the excise tax on 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 “Aviation Industry Tax
5 Equity Act of 2006”.

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

8 (a) IN GENERAL.—During the suspension period—

9 (1) the rate of tax under clause (i) of section
10 4081(a)(2)(C) of the Internal Revenue Code of 1986
11 shall be zero, and

1 (2) clause (ii) of section 6427(l)(4)(A) of such
2 Code shall not apply.

3 (b) DEFINITIONS.—For purposes of this section—

4 (1) SUSPENSION PERIOD.—The term “suspension
5 period” means the period beginning on the tax
6 suspension date and ending on the suspension termination
7 date.

8 (2) TAX SUSPENSION DATE.—The term “tax
9 suspension date” means the day after the date of
10 the enactment of this Act.

11 (3) SUSPENSION TERMINATION DATE.—The
12 term “suspension termination date” means Sep-
13 tember 30, 2007.

○