SEC. 6. SALES TAXES ON AVIATION FUEL BY NON-OWNERS AND OPERATORS.

(a) EXCEPTION TO PROHIBITION.—Section 47107(b) of title 49, United States Code, is amended by adding at the end the following:

“(4) The prohibition in paragraph (1) shall not apply in the case of a general or generally applied sales tax of a taxing entity that does not own or operate the airport.”.

(b) EXCEPTION FOR NONOWNERS AND OPERATORS.—Section 47133(b) of title 49, United States Code, is amended by adding at the end the following:

“(4) EXCEPTION FOR NONOWNERS AND OPERATORS.—Subsection (a) shall not apply in the case of a general or generally applied sales tax of a taxing entity that does not own or operate the airport.”.