

AMENDMENT TO H.R. 4
OFFERED BY MR. LEWIS OF GEORGIA

At the end of title V, insert the following:

1 **SEC. 5___ . SALES TAXES ON AVIATION FUEL BY NON-**
2 **OWNERS AND OPERATORS.**

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

6 “(4) Paragraph (1) does not apply with respect
7 to a general or generally applied sales tax of a State,
8 local, or regional taxing entity that does not own or
9 operate the airport.”.

10 (b) EXCEPTION FOR NONOWNERS AND OPERA-
11 TORS.—Section 47133(b) of title 49, United States Code,
12 is amended by adding at the end the following:

13 “(4) EXCEPTION FOR NONOWNERS AND OPERA-
14 TORS.—Subsection (a) shall not apply in the case of
15 a general or generally applied sales tax of a State,
16 local, or regional taxing entity that does not own or
17 operate the airport.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect as if enacted on December
3 7, 2014.

