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

At the end of title V, insert the following:

SEC. 5. 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) Paragraph (1) does not apply with respect to a general or generally applied sales tax of a State, local, or regional 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 State, local, or regional taxing entity that does not own or operate the airport.”.
(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if enacted on December 7, 2014.