

PART II—PROPERTY

Sec.	
4271.	Imposition of tax.
4272.	Definition of taxable transportation, etc.

AMENDMENTS

1970—Pub. L. 91-258, title II, §204, May 21, 1970, 84 Stat. 239, added “PART II—PROPERTY” and items 4271 and 4272.

§ 4271. Imposition of tax**(a) In general**

There is hereby imposed upon the amount paid within or without the United States for the taxable transportation (as defined in section 4272) of property a tax equal to 6.25 percent of the amount so paid for such transportation. The tax imposed by this subsection shall apply only to amounts paid to a person engaged in the business of transporting property by air for hire.

(b) By whom paid**(1) In general**

Except as provided by paragraph (2), the tax imposed by subsection (a) shall be paid by the person making the payment subject to tax.

(2) Payments made outside the United States

If a payment subject to tax under subsection (a) is made outside the United States and the person making such payment does not pay such tax, such tax—

(A) shall be paid by the person to whom the property is delivered in the United States by the person furnishing the last segment of the taxable transportation in respect of which such tax is imposed, and

(B) shall be collected by the person furnishing the last segment of such taxable transportation.

(c) Determination of amounts paid in certain cases

For purposes of this section, in any case in which a person engaged in the business of transporting property by air for hire and one or more other persons not so engaged jointly provide services which include taxable transportation of property, and the person so engaged receives, for the furnishing of such taxable transportation, a portion of the receipts from the joint providing of such services, the amount paid for the taxable transportation shall be treated as being the sum of (1) the portion of the receipts so received, and (2) any expenses incurred by any of the persons not so engaged which are properly attributable to such taxable transportation and which are taken into account in determining the portion of the receipts so received.

(d) Application of tax**(1) In general**

The tax imposed by subsection (a) shall apply to—

(A) transportation beginning during the period—

(i) beginning on the 7th day after the date of the enactment of the Airport and Airway Trust Fund Tax Reinstatement Act of 1997, and

(ii) ending on March 31, 2018, and

(B) amounts paid during such period for transportation beginning after such period.

(2) Refunds

If, as of the date any transportation begins, the taxes imposed by this section would not have applied to such transportation if paid for on such date, any tax paid under paragraph (1)(B) with respect to such transportation shall be treated as an overpayment.

(Added Pub. L. 91-258, title II, §204, May 21, 1970, 84 Stat. 239; amended Pub. L. 94-455, title XIX, §1904(a)(8), Oct. 4, 1976, 90 Stat. 1812; Pub. L. 96-298, §1(b), July 1, 1980, 94 Stat. 829; Pub. L. 97-248, title II, §280(b), Sept. 3, 1982, 96 Stat. 564; Pub. L. 100-223, title IV, §402(a)(2), Dec. 30, 1987, 101 Stat. 1532; Pub. L. 101-508, title XI, §11213(a)(2), (d)(1), Nov. 5, 1990, 104 Stat. 1388-432, 1388-435; Pub. L. 104-188, title I, §1609(b), Aug. 20, 1996, 110 Stat. 1841; Pub. L. 105-2, §2(b)(2), Feb. 28, 1997, 111 Stat. 5; Pub. L. 105-34, title X, §1031(b)(2), Aug. 5, 1997, 111 Stat. 929; Pub. L. 110-161, div. K, title I, §116(b)(2), Dec. 26, 2007, 121 Stat. 2381; Pub. L. 110-190, §2(b)(2), Feb. 28, 2008, 122 Stat. 643; Pub. L. 110-253, §2(b)(2), June 30, 2008, 122 Stat. 2417; Pub. L. 110-330, §2(b)(2), Sept. 30, 2008, 122 Stat. 3717; Pub. L. 111-12, §2(b)(2), Mar. 30, 2009, 123 Stat. 1457; Pub. L. 111-69, §2(b)(2), Oct. 1, 2009, 123 Stat. 2054; Pub. L. 111-116, §2(b)(2), Dec. 16, 2009, 123 Stat. 3031; Pub. L. 111-153, §2(b)(2), Mar. 31, 2010, 124 Stat. 1084; Pub. L. 111-161, §2(b)(2), Apr. 30, 2010, 124 Stat. 1126; Pub. L. 111-197, §2(b)(2), July 2, 2010, 124 Stat. 1353; Pub. L. 111-216, title I, §101(b)(2), Aug. 1, 2010, 124 Stat. 2349; Pub. L. 111-249, §2(b)(2), Sept. 30, 2010, 124 Stat. 2627; Pub. L. 111-329, §2(b)(2), Dec. 22, 2010, 124 Stat. 3566; Pub. L. 112-7, §2(b)(2), Mar. 31, 2011, 125 Stat. 31; Pub. L. 112-16, §2(b)(2), May 31, 2011, 125 Stat. 218; Pub. L. 112-21, §2(b)(2), June 29, 2011, 125 Stat. 233; Pub. L. 112-27, §2(b)(2), Aug. 5, 2011, 125 Stat. 270; Pub. L. 112-30, title II, §202(b)(2), Sept. 16, 2011, 125 Stat. 357; Pub. L. 112-91, §2(b)(2), Jan. 31, 2012, 126 Stat. 3; Pub. L. 112-95, title XI, §1101(b)(2), Feb. 14, 2012, 126 Stat. 148; Pub. L. 114-55, title II, §202(b)(2), Sept. 30, 2015, 129 Stat. 525; Pub. L. 114-141, title II, §202(b)(2), Mar. 30, 2016, 130 Stat. 324; Pub. L. 114-190, title I, §1202(b)(2), July 15, 2016, 130 Stat. 619; Pub. L. 115-63, title II, §202(b)(2), Sept. 29, 2017, 131 Stat. 1171.)

REFERENCES IN TEXT

The date of the enactment of the Airport and Airway Trust Fund Tax Reinstatement Act of 1997, referred to in subsec. (d)(1)(A)(i), is the date of enactment of Pub. L. 105-2, which was approved Feb. 28, 1997.

PRIOR PROVISIONS

A prior section 4271, act Aug. 16, 1954, ch. 736, 68A Stat. 507, 508, related to tax for the transportation of property, prior to repeal by Pub. L. 85-475, §4(a), June 30, 1958, 72 Stat. 260. For effective date of repeal, see section 4(c) of Pub. L. 85-475, set out as an Effective Date of 1958 Amendment note under section 6415 of this title.

AMENDMENTS

2017—Subsec. (d)(1)(A)(ii). Pub. L. 115-63 substituted “March 31, 2018” for “September 30, 2017”.

2016—Subsec. (d)(1)(A)(ii). Pub. L. 114-190 substituted “September 30, 2017” for “July 15, 2016”.

Pub. L. 114-141 substituted “July 15, 2016” for “March 31, 2016”.

2015—Subsec. (d)(1)(A)(ii). Pub. L. 114-55 substituted “March 31, 2016” for “September 30, 2015”.

2012—Subsec. (d)(1)(A)(ii). Pub. L. 112-95 substituted “September 30, 2015” for “February 17, 2012”.

Pub. L. 112-91 substituted “February 17, 2012” for “January 31, 2012”.

2011—Subsec. (d)(1)(A)(ii). Pub. L. 112-30 substituted “January 31, 2012” for “September 16, 2011”.

Pub. L. 112-27 substituted “September 16, 2011” for “July 22, 2011”.

Pub. L. 112-21 substituted “July 22, 2011” for “June 30, 2011”.

Pub. L. 112-16 substituted “June 30, 2011” for “May 31, 2011”.

Pub. L. 112-7 substituted “May 31, 2011” for “March 31, 2011”.

2010—Subsec. (d)(1)(A)(ii). Pub. L. 111-329 substituted “March 31, 2011” for “December 31, 2010”.

Pub. L. 111-249 substituted “December 31, 2010” for “September 30, 2010”.

Pub. L. 111-216 substituted “September 30, 2010” for “August 1, 2010”.

Pub. L. 111-197 substituted “August 1, 2010” for “July 3, 2010”.

Pub. L. 111-161 substituted “July 3, 2010” for “April 30, 2010”.

Pub. L. 111-153 substituted “April 30, 2010” for “March 31, 2010”.

2009—Subsec. (d)(1)(A)(ii). Pub. L. 111-116 substituted “March 31, 2010” for “December 31, 2009”.

Pub. L. 111-69 substituted “December 31, 2009” for “September 30, 2009”.

Pub. L. 111-12 substituted “September 30, 2009” for “March 31, 2009”.

2008—Subsec. (d)(1)(A)(ii). Pub. L. 110-330 substituted “March 31, 2009” for “September 30, 2008”.

Pub. L. 110-253 substituted “September 30, 2008” for “June 30, 2008”.

Pub. L. 110-190 substituted “June 30, 2008” for “February 29, 2008”.

2007—Subsec. (d)(1)(A)(ii). Pub. L. 110-161 substituted “February 29, 2008” for “September 30, 2007”.

1997—Subsec. (d). Pub. L. 105-2 amended heading and text of subsec. (d) generally. Prior to amendment, text read as follows: “The tax imposed by subsection (a) shall apply with respect to transportation beginning after August 31, 1982, and before January 1, 1996, and to transportation beginning on or after the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996 and before January 1, 1997.”

Subsec. (d)(1)(A)(ii). Pub. L. 105-34 substituted “September 30, 2007” for “September 30, 1997”.

1996—Subsec. (d). Pub. L. 104-188 substituted “January 1, 1996, and to transportation beginning on or after the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996 and before January 1, 1997” for “January 1, 1996”.

1990—Subsec. (a). Pub. L. 101-508, §11213(a)(2), substituted “6.25 percent” for “5 percent”.

Subsec. (d). Pub. L. 101-508, §11213(d)(1), substituted “January 1, 1996” for “January 1, 1991”.

1987—Subsec. (d). Pub. L. 100-223 substituted “1991” for “1988”.

1982—Subsec. (d). Pub. L. 97-248 substituted provision that the tax imposed by subsec. (a) shall apply with respect to transportation beginning after Aug. 31, 1982, and before Jan. 1, 1988, for provision that effective with respect to transportation beginning after Sept. 30, 1980, the tax imposed by subsec. (a) would not apply.

1980—Subsec. (d). Pub. L. 96-298 substituted “September 30, 1980” for “June 30, 1980”.

1976—Subsec. (a). Pub. L. 94-455 struck out “which begins after June 30, 1970” after “of property”.

EFFECTIVE DATE OF 2012 AMENDMENT

Amendment by Pub. L. 112-95 effective Feb. 18, 2012, see section 1101(c) of Pub. L. 112-95, set out as an Effective and Termination Dates of 2012 Amendment note under section 4081 of this title.

Amendment by Pub. L. 112-91 effective Feb. 1, 2012, see section 2(c) of Pub. L. 112-91, set out as an Effective and Termination Dates of 2012 Amendment note under section 4081 of this title.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-30 effective Sept. 17, 2011, see section 202(c) of Pub. L. 112-30, set out as a note under section 4081 of this title.

Amendment by Pub. L. 112-27 effective July 23, 2011, see section 2(c) of Pub. L. 112-27, set out as a note under section 4081 of this title.

Amendment by Pub. L. 112-21 effective July 1, 2011, see section 2(c) of Pub. L. 112-21, set out as a note under section 4081 of this title.

Amendment by Pub. L. 112-16 effective June 1, 2011, see section 2(c) of Pub. L. 112-16, set out as a note under section 4081 of this title.

Amendment by Pub. L. 112-7 effective Apr. 1, 2011, see section 2(c) of Pub. L. 112-7, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-329 effective Jan. 1, 2011, see section 2(c) of Pub. L. 111-329, set out as a note under section 4081 of this title.

Amendment by Pub. L. 111-249 effective Oct. 1, 2010, see section 2(c) of Pub. L. 111-249, set out as a note under section 4081 of this title.

Amendment by Pub. L. 111-216 effective Aug. 2, 2010, see section 101(c) of Pub. L. 111-216, set out as a note under section 4081 of this title.

Amendment by Pub. L. 111-197 effective July 4, 2010, see section 2(c) of Pub. L. 111-197, set out as a note under section 4081 of this title.

Amendment by Pub. L. 111-161 effective May 1, 2010, see section 2(c) of Pub. L. 111-161, set out as a note under section 4081 of this title.

Amendment by Pub. L. 111-153 effective Apr. 1, 2010, see section 2(c) of Pub. L. 111-153, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 2009 AMENDMENT

Amendment by Pub. L. 111-116 effective Jan. 1, 2010, see section 2(c) of Pub. L. 111-116, set out as a note under section 4081 of this title.

Amendment by Pub. L. 111-69 effective Oct. 1, 2009, see section 2(c) of Pub. L. 111-69, set out as a note under section 4081 of this title.

Amendment by Pub. L. 111-12 effective Apr. 1, 2009, see section 2(c) of Pub. L. 111-12, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by Pub. L. 110-330 effective Oct. 1, 2008, see section 2(c) of Pub. L. 110-330, set out as a note under section 4081 of this title.

Amendment by Pub. L. 110-253 effective July 1, 2008, see section 2(c) of Pub. L. 110-253, set out as a note under section 4081 of this title.

Amendment by Pub. L. 110-190 effective Mar. 1, 2008, see section 2(c) of Pub. L. 110-190, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-161 effective Oct. 1, 2007, see section 116(d) of div. K of Pub. L. 110-161, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 1997 AMENDMENTS

Amendment by Pub. L. 105-34 applicable to transportation beginning on or after Oct. 1, 1997, see section 1031(e)(2) of Pub. L. 105-34, set out as a note under section 4261 of this title.

Amendment by Pub. L. 105-2 applicable to transportation beginning on or after the 7th day after Feb. 28, 1997, with special rule for applicability to amounts paid before such 7th day, see section 2(e)(2) of Pub. L. 105-2, set out as a note under section 4261 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-188 effective on 7th calendar day after Aug. 20, 1996, but not applicable to any amount paid before such date, see section 1609(i) of Pub. L. 104-188, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11213(a)(2) of Pub. L. 101-508 applicable to transportation beginning after Nov. 30, 1990, but inapplicable to amounts paid on or before such date, see section 11213(a)(3) of Pub. L. 101-508, set out as a note under section 4261 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable with respect to transportation beginning after Aug. 31, 1982, but inapplicable to amounts paid on or before such date, see section 280(d) of Pub. L. 97-248, set out as a note under section 4261 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Section applicable to transportation beginning after June 30, 1970, see section 211(b) of Pub. L. 91-258, set out as an Effective Date of 1970 Amendment note under section 4041 of this title.

DELAYED DEPOSITS OF AIRPORT TRUST FUND TAX REVENUES

Due date for deposits of taxes imposed by this section which would be required to be made after July 31, 1998, and before Oct. 1, 1998, to be Oct. 5, 1998, see section 1031(g) of Pub. L. 105-34, set out as a note under section 6302 of this title.

§ 4272. Definition of taxable transportation, etc.**(a) In general**

For purposes of this part, except as provided in subsection (b), the term “taxable transportation” means transportation by air which begins and ends in the United States.

(b) Exceptions

For purposes of this part, the term “taxable transportation” does not include—

- (1) that portion of any transportation which meets the requirements of paragraphs (1), (2), (3), and (4) of section 4262(b), or
- (2) under regulations prescribed by the Secretary, transportation of property in the course of exportation (including shipment to a possession of the United States) by continuous movement, and in due course so exported.

(c) Excess baggage of passengers

For purposes of this part, the term “property” does not include excess baggage accompanying a passenger traveling on an aircraft operated on an established line.

(d) Transportation

For purposes of this part, the term “transportation” includes layover or waiting time and movement of the aircraft in deadhead service.

(Added Pub. L. 91-258, title II, §204, May 21, 1970, 84 Stat. 240; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

PRIOR PROVISIONS

Prior sections 4272 and 4273 were repealed by Pub. L. 85-475, §4(a), June 30, 1958, 72 Stat. 260. For effective

date of repeal, see section 4(c) of Pub. L. 85-475, set out as an Effective Date of 1958 Amendment note under section 6415 of this title.

Section 4272, act Aug. 16, 1954, ch. 736, 68A Stat. 507, 508, related to exemptions from tax for the transportation of property.

Section 4273, act Aug. 16, 1954, ch. 736, 68A Stat. 507, 508, related to registration in connection with the tax for the transportation of property.

AMENDMENTS

1976—Subsec. (b)(2). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

PART III—SPECIAL PROVISIONS APPLICABLE TO TAXES ON TRANSPORTATION BY AIR

Sec.

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| 4281. | Small aircraft on nonestablished lines. |
| 4282. | Transportation by air for other members of affiliated group. |
| [4283. | Repealed.] |

AMENDMENTS

1990—Pub. L. 101-508, title XI, §11213(e)(2), Nov. 5, 1990, 104 Stat. 1388-436, struck out item 4283 “Reduction in aviation-related taxes in certain cases”.

1987—Pub. L. 100-223, title IV, §405(c), Dec. 30, 1987, 101 Stat. 1535, added item 4283.

1970—Pub. L. 91-258, title II, §205(a)(1), May 21, 1970, 84 Stat. 241, inserted “PART III—SPECIAL PROVISIONS APPLICABLE TO TAXES ON TRANSPORTATION BY AIR.”

§ 4281. Small aircraft on nonestablished lines**(a) In general**

The taxes imposed by sections 4261 and 4271 shall not apply to transportation by an aircraft having a maximum certificated takeoff weight of 6,000 pounds or less, except when such aircraft is operated on an established line or when such aircraft is a jet aircraft.

(b) Maximum certificated takeoff weight

For purposes of this section, the term “maximum certificated takeoff weight” means the maximum such weight contained in the type certificate or airworthiness certificate.

(c) Sightseeing

For purposes of this section, an aircraft shall not be considered as operated on an established line at any time during which such aircraft is being operated on a flight the sole purpose of which is sightseeing.

(d) Jet aircraft

For purposes of this section, the term “jet aircraft” shall not include any aircraft which is a rotorcraft or propeller aircraft.

(Added Pub. L. 91-258, title II, §205(a)(1), May 21, 1970, 84 Stat. 241; amended Pub. L. 97-248, title II, §280(c)(2)(B), Sept. 3, 1982, 96 Stat. 564; Pub. L. 109-59, title XI, §11124(a), Aug. 10, 2005, 119 Stat. 1952; Pub. L. 112-95, title XI, §1107(a), Feb. 14, 2012, 126 Stat. 154; Pub. L. 113-295, div. A, title II, §204(a), Dec. 19, 2014, 128 Stat. 4025.)

PRIOR PROVISIONS

A prior section 4281, act Aug. 16, 1954, ch. 736, 68A Stat. 508, related to tax on transportation of oil by pipeline, prior to repeal by Pub. L. 85-475, §4(a), June 30, 1958, 72 Stat. 260. For effective date of repeal, see section 4(c) of Pub. L. 85-475, set out as an Effective