

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

Date of 1958 Amendment note under section 6415 of this title.

AMENDMENTS

2014—Pub. L. 113-295 amended section generally. Prior to amendment, text read as follows: “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. For purposes of the preceding sentence, the term ‘maximum certificated takeoff weight’ means the maximum such weight contained in the type certificate or airworthiness certificate. 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.”

2012—Pub. L. 112-95 inserted “or when such aircraft is a jet aircraft” after “an established line” in first sentence.

2005—Pub. L. 109-59 inserted at end “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.”

1982—Pub. L. 97-248 struck out “(as defined in section 4492(b))” after “certificated takeoff weight”, and inserted provision defining “maximum certificated takeoff weight”.

EFFECTIVE DATE OF 2014 AMENDMENT

Pub. L. 113-295, div. A, title II, §204(b), Dec. 19, 2014, 128 Stat. 4025, provided that: “The amendment made by subsection (a) [amending this section] shall take effect as if included in section 1107 of the FAA Modernization and Reform Act of 2012 [Pub. L. 112-95].”

EFFECTIVE DATE OF 2012 AMENDMENT

Pub. L. 112-95, title XI, §1107(b), Feb. 14, 2012, 126 Stat. 154, provided that: “The amendment made by this section [amending this section] shall apply to taxable transportation provided after March 31, 2012.”

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-59, title XI, §11124(b), Aug. 10, 2005, 119 Stat. 1953, provided that: “The amendment made by this section [amending this section] shall apply with respect to transportation beginning after September 30, 2005, but shall not apply to any amount paid before such date for such transportation.”

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

Section effective on July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as an Effective Date of 1970 Amendment note under section 4041 of this title.

§ 4282. Transportation by air for other members of affiliated group

(a) General rule

Under regulations prescribed by the Secretary, if—

- (1) one member of an affiliated group is the owner or lessee of an aircraft, and
- (2) such aircraft is not available for hire by persons who are not members of such group,

no tax shall be imposed under section 4261 or 4271 upon any payment received by one member of the affiliated group from another member of

such group for services furnished to such other member in connection with the use of such aircraft.

(b) Availability for hire

For purposes of subsection (a), the determination of whether an aircraft is available for hire by persons who are not members of an affiliated group shall be made on a flight-by-flight basis.

(c) Affiliated group

For purposes of subsection (a), the term “affiliated group” has the meaning assigned to such term by section 1504(a), except that all corporations shall be treated as includible corporations (without any exclusion under section 1504(b)).

(Added Pub. L. 91-258, title II, §205(a)(1), May 21, 1970, 84 Stat. 241; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 104-188, title I, §1609(f), Aug. 20, 1996, 110 Stat. 1842.)

PRIOR PROVISIONS

A prior section 4282, act Aug. 16, 1954, ch. 736, 68A Stat. 508, defined “fair charge” in connection with 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 Date of 1958 Amendment note under section 6415 of this title.

AMENDMENTS

1996—Subsecs. (b), (c). Pub. L. 104-188 added subsec. (b) and redesignated former subsec. (b) as (c).

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

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104-188 effective on 7th calendar day after Aug. 20, 1996, see section 1609(i) of Pub. L. 104-188, set out as a note under section 4041 of this title.

[§ 4283. Repealed. Pub. L. 101-508, title XI, § 11213(e)(1), Nov. 5, 1990, 104 Stat. 1388-436]

Section, added Pub. L. 100-223, title IV, §405(a), Dec. 30, 1987, 101 Stat. 1533; amended Pub. L. 101-239, title VII, §7501(a)-(b)(2), Dec. 19, 1989, 103 Stat. 2361, provided for reduction in aviation-related taxes in certain cases.

[Subchapter D—Repealed]

[§§ 4286, 4287. Repealed. Pub. L. 89-44, title III, § 304, June 21, 1965, 79 Stat. 148]

Section 4286, act Aug. 16, 1954, ch. 736, 68A Stat. 510, imposed a tax equivalent to 10 percent of the amount collected for the use of safety deposit boxes.

Section 4287, act Aug. 16, 1954, ch. 736, 68A Stat. 510, defined safety deposit box.

EFFECTIVE DATE OF REPEAL

Pub. L. 89-44, title VII, §701(b)(4), June 21, 1965, 79 Stat. 157, provided that: “The amendments made by section 304 [repealing these sections] shall apply with respect to use periods beginning on or after July 1, 1965.”

Subchapter E—Special Provisions Applicable to Services and Facilities Taxes

Sec. 4291.	Cases where persons receiving payment must collect tax.
[4292.	Repealed.]