

after July 25, 1956, for transportation commencing on or after such first day, see section 6 of act July 25, 1956, set out as an Effective Date of 1956 Amendment note under section 4261 of this title.

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 September 30, 2023, 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; Pub. L. 115-141, div. M, title I, §202(b)(2), Mar. 23, 2018, 132 Stat. 1048; Pub. L. 115-254, div. B, title VIII, §802(b)(2), Oct. 5, 2018, 132 Stat. 3429.)

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.