

to the Secretary of the Treasury under subparagraphs (A)(i) and (B) of paragraph (2) prior to its maturity date by paying a prepayment price that would, if the obligation being prepaid (including all unpaid interest accrued thereon through the date of prepayment) were purchased by a third party and held to the maturity date of such obligation, produce a yield to the third-party purchaser for the period from the date of purchase to the maturity date of such obligation substantially equal to the Treasury yield on outstanding marketable obligations of the United States having a comparable maturity to this period.”

FUNDS TO REMAIN AVAILABLE

Pub. L. 111–8, div. F, title I, Mar. 11, 2009, 123 Stat. 757, provided in part that: “In fiscal year 2009 and thereafter, such sums as may be necessary from the Black Lung Disability Trust Fund (‘Fund’), to remain available until expended, for payment of all benefits authorized by section 9501(d)(1), (2), (4), and (7) of the Internal Revenue Code of 1954 [now 1986]; and interest on advances, as authorized by section 9501(c)(2) of that Act.”

Similar provisions were contained in the following appropriation acts:

Pub. L. 115–245, div. B, title I, Sept. 28, 2018, 132 Stat. 3056.

Pub. L. 115–141, div. H, title I, Mar. 23, 2018, 132 Stat. 704.

Pub. L. 115–31, div. H, title I, May 5, 2017, 131 Stat. 510.

Pub. L. 114–113, div. H, title I, Dec. 18, 2015, 129 Stat. 2591.

Pub. L. 113–235, div. G, title I, Dec. 16, 2014, 128 Stat. 2458.

Pub. L. 113–76, div. H, title I, Jan. 17, 2014, 128 Stat. 355.

Pub. L. 112–74, div. F, title I, Dec. 23, 2011, 125 Stat. 1058.

Pub. L. 111–117, div. D, title I, Dec. 16, 2009, 123 Stat. 3233.

Pub. L. 110–161, div. G, title I, Dec. 26, 2007, 121 Stat. 2162.

Pub. L. 109–149, title I, Dec. 30, 2005, 119 Stat. 2839.

Pub. L. 108–447, div. F, title I, Dec. 8, 2004, 118 Stat. 3118.

Pub. L. 108–199, div. E, title I, Jan. 23, 2004, 118 Stat. 231.

Pub. L. 108–7, div. G, title I, Feb. 20, 2003, 117 Stat. 303.

MORATORIUM ON INTEREST ACCRUALS ON INDEBTEDNESS OF BLACK LUNG DISABILITY TRUST FUND

Pub. L. 99–272, title XIII, §13203(b), Apr. 7, 1986, 100 Stat. 312, provided that: “No interest shall accrue for the period beginning on October 1, 1985, and ending on September 30, 1990, with respect to any repayable advance to the Black Lung Disability Trust Fund.”

PROVISIONS RELATING TO PAYMENT OF BENEFITS TO MINERS AND ELIGIBLE SURVIVORS OF MINERS TO TAKE EFFECT AS RULES AND REGULATIONS OF SECRETARY OF LABOR

Pub. L. 95–239, §20(b), Mar. 1, 1978, 92 Stat. 106, provided that: “In the event that the payment of benefits to miners and to eligible survivors of miners cannot be made from the Black Lung Disability Trust Fund established by section 3(a) of the Black Lung Benefits Revenue Act of 1977 [former section 934a(a) of Title 30, Mineral Lands and Mining], the provisions of the Act relating to the payment of benefits to miners and to eligible survivors of miners, as in effect immediately before the date of the enactment of this Act [Mar. 1, 1978], shall take effect, as rules and regulations of the Secretary of Labor until such provisions are revoked, amended, or revised by law. The Secretary of Labor may promulgate additional rules and regulations to carry out such provisions and shall make benefit payments to miners and to eligible survivors of miners in accordance with such provisions.”

§ 9502. Airport and Airway Trust Fund

(a) Creation of Trust Fund

There is established in the Treasury of the United States a trust fund to be known as the “Airport and Airway Trust Fund”, consisting of such amounts as may be appropriated, credited, or paid into the Airport and Airway Trust Fund as provided in this section, section 9503(c)(5), or section 9602(b).

(b) Transfers to Airport and Airway Trust Fund

There are hereby appropriated to the Airport and Airway Trust Fund amounts equivalent to—

(1) the taxes received in the Treasury under—

(A) section 4041(c) (relating to aviation fuels),

(B) section 4043 (relating to surtax on fuel used in aircraft part of a fractional ownership program),

(C) sections 4261 and 4271 (relating to transportation by air), and

(D) section 4081 with respect to aviation gasoline and kerosene to the extent attributable to the rate specified in section 4081(a)(2)(C), and

(2) the amounts determined by the Secretary of the Treasury to be equivalent to the amounts of civil penalties collected under section 47107(m) of title 49, United States Code.

There shall not be taken into account under paragraph (1) so much of the taxes imposed by section 4081 as are determined at the rate specified in section 4081(a)(2)(B).

(c) Appropriation of additional sums

There are hereby authorized to be appropriated to the Airport and Airway Trust Fund such additional sums as may be required to make the expenditures referred to in subsection (d) of this section.

(d) Expenditures from Airport and Airway Trust Fund

(1) Airport and airway program

Amounts in the Airport and Airway Trust Fund shall be available, as provided by appropriation Acts, for making expenditures before October 1, 2023, to meet those obligations of the United States—

(A) incurred under title I of the Airport and Airway Development Act of 1970 or of the Airport and Airway Development Act Amendments of 1976 or of the Aviation Safety and Noise Abatement Act of 1979 or under the Fiscal Year 1981 Airport Development Authorization Act or the provisions of the Airport and Airway Improvement Act of 1982 or the Airport and Airway Safety and Capacity Expansion Act of 1987 or the Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990 or the Aviation Safety and Capacity Expansion Act of 1990 or the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992 or the Airport Improvement Program Temporary Extension Act of 1994 or the Federal Aviation Administration Authorization Act of 1994 or the Federal Aviation Reauthoriza-

tion Act of 1996 or the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 providing for payments from the Airport and Airway Trust Fund or the Interim Federal Aviation Administration Authorization Act or section 6002 of the 1999 Emergency Supplemental Appropriations Act, Public Law 106-59, or the Wendell H. Ford Aviation Investment and Reform Act for the 21st Century or the Aviation and Transportation Security Act or the Vision 100—Century of Aviation Reauthorization Act or any joint resolution making continuing appropriations for the fiscal year 2008 or the Department of Transportation Appropriations Act, 2008 or the Airport and Airway Extension Act of 2008 or the Federal Aviation Administration Extension Act of 2008 or the Federal Aviation Administration Extension Act of 2008, Part II or the Federal Aviation Administration Extension Act of 2009 or any joint resolution making continuing appropriations for the fiscal year 2010 or the Fiscal Year 2010 Federal Aviation Administration Extension Act or the Fiscal Year 2010 Federal Aviation Administration Extension Act, Part II or the Federal Aviation Administration Extension Act of 2010 or the Airport and Airway Extension Act of 2010 or the Airport and Airway Extension Act of 2010, Part II or the Airline Safety and Federal Aviation Administration Extension Act of 2010 or the Airport and Airway Extension Act of 2010, Part III or the Airport and Airway Extension Act of 2010, Part IV or the Airport and Airway Extension Act of 2011 or the Airport and Airway Extension Act of 2011, Part II or the Airport and Airway Extension Act of 2011, Part III or the Airport and Airway Extension Act of 2011, Part IV or the Airport and Airway Extension Act of 2011, Part V or the Airport and Airway Extension Act of 2012 or the FAA Modernization and Reform Act of 2012 or the Airport and Airway Extension Act of 2015 or the Airport and Airway Extension Act of 2016 or the FAA Extension, Safety, and Security Act of 2016 or the Disaster Tax Relief and Airport and Airway Extension Act of 2017 or the Airport and Airway Extension Act of 2018 or the Airport and Airway Extension Act of 2018, Part II or the FAA Reauthorization Act of 2018;

(B) heretofore or hereafter incurred under part A of subtitle VII of title 49, United States Code, which are attributable to planning, research and development, construction, or operation and maintenance of—

- (i) air traffic control,
- (ii) air navigation,
- (iii) communications, or
- (iv) supporting services,

for the airway system; or

(C) for those portions of the administrative expenses of the Department of Transportation which are attributable to activities described in subparagraph (A) or (B).

Any reference in subparagraph (A) to an Act shall be treated as a reference to such Act and the corresponding provisions (if any) of title

49, United States Code, as such Act and provisions were in effect on the date of the enactment of the last Act referred to in subparagraph (A).

(2) Transfers from Airport and Airway Trust Fund on account of certain refunds

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after August 31, 1982, in respect of fuel used in aircraft, under section 6420 (relating to amounts paid in respect of gasoline used on farms), 6421 (relating to amounts paid in respect of gasoline used for certain nonhighway purposes), or 6427 (relating to fuels not used for taxable purposes) (other than subsection (l)(4) thereof).

(3) Transfers from the Airport and Airway Trust Fund on account of certain section 34 credits

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the credits allowed under section 34 (other than payments made by reason of paragraph (4) of section 6427(l)) with respect to fuel used after August 31, 1982. Such amounts shall be transferred on the basis of estimates by the Secretary of the Treasury, and proper adjustments shall be made in amounts subsequently transferred to the extent prior estimates were in excess of or less than the credits allowed.

(4) Transfers for refunds and credits not to exceed Trust Fund revenues attributable to fuel used

The amounts payable from the Airport and Airway Trust Fund under paragraph (2) or (3) shall not exceed the amounts required to be appropriated to such Trust Fund with respect to fuel so used.

(5) Transfers from Airport and Airway Trust Fund on account of refunds of taxes on transportation by air

The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after December 31, 1995, under section 6402 (relating to authority to make credits or refunds) or section 6415 (relating to credits or refunds to persons who collected certain taxes) in respect of taxes under sections 4261 and 4271.

(6) Transfers from the Airport and Airway Trust Fund on account of certain airports

The Secretary of the Treasury may transfer from the Airport and Airway Trust Fund to the Secretary of Transportation or the Administrator of the Federal Aviation Administration an amount to make a payment to an airport affected by a diversion that is the subject of an administrative action under paragraph (3) or a civil action under paragraph (4) of section 47107(m) of title 49, United States Code.

(e) Limitation on transfers to Trust Fund

(1) In general

Except as provided in paragraph (2), no amount may be appropriated or credited to

the Airport and Airway Trust Fund on and after the date of any expenditure from the Airport and Airway Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

(A) any provision of law which is not contained or referenced in this title or in a revenue Act; and

(B) whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this subsection.

(2) Exception for prior obligations

Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before October 1, 2023, in accordance with the provisions of this section.

(Added Pub. L. 97-248, title II, §281(a), Sept. 3, 1982, 96 Stat. 565; amended Pub. L. 97-424, title IV, §426(e), Jan. 6, 1983, 96 Stat. 2168; Pub. L. 98-369, div. A, title IV, §474(r)(42), title VII, §735(c)(15), July 18, 1984, 98 Stat. 847, 984; Pub. L. 99-499, title V, §521(b)(2), Oct. 17, 1986, 100 Stat. 1778; Pub. L. 100-203, title X, §10502(d)(12), (g), Dec. 22, 1987, 101 Stat. 1330-444, 1330-446; Pub. L. 100-223, title IV, §§402(a)(3), 403, Dec. 30, 1987, 101 Stat. 1532; Pub. L. 101-239, title VII, §7822(b)(5), Dec. 19, 1989, 103 Stat. 2425; Pub. L. 101-508, title XI, §§11211(b)(6)(G), 11213(c), (d)(3), (4), Nov. 5, 1990, 104 Stat. 1388-426, 1388-435, 1388-436; Pub. L. 102-581, title V, §§501, 502(a), Oct. 31, 1992, 106 Stat. 4898; Pub. L. 103-66, title XIII, §13242(d)(32), (33), Aug. 10, 1993, 107 Stat. 526, 527; Pub. L. 103-260, title I, §108, May 26, 1994, 108 Stat. 700; Pub. L. 103-272, §5(g)(3), July 5, 1994, 108 Stat. 1375; Pub. L. 103-305, title IV, §401, Aug. 23, 1994, 108 Stat. 1594; Pub. L. 104-188, title I, §§1609(c), (g)(4)(C), (D), 1703(n)(10), Aug. 20, 1996, 110 Stat. 1841, 1843, 1877; Pub. L. 104-264, title VIII, §806, title X, §1001, Oct. 9, 1996, 110 Stat. 3274, 3278; Pub. L. 105-2, §2(c), Feb. 28, 1997, 111 Stat. 5; Pub. L. 105-34, title X, §1031(d), title XVI, §1604(g)(5), Aug. 5, 1997, 111 Stat. 932, 1099; Pub. L. 105-206, title VI, §§6010(g)(2), 6023(31), July 22, 1998, 112 Stat. 814, 826; Pub. L. 106-181, title X, §1001, Apr. 5, 2000, 114 Stat. 196; Pub. L. 107-71, title I, §123(b), Nov. 19, 2001, 115 Stat. 631; Pub. L. 108-176, title IX, §901, Dec. 12, 2003, 117 Stat. 2597; Pub. L. 108-357, title VIII, §853(d)(2)(N), (O), Oct. 22, 2004, 118 Stat. 1613, 1614; Pub. L. 109-59, title XI, §11161(c)(2)(A), (B), (d), Aug. 10, 2005, 119 Stat. 1972; Pub. L. 109-432, div. A, title IV, §420(b)(5), Dec. 20, 2006, 120 Stat. 2969; Pub. L. 110-92, §149(b), Sept. 29, 2007, 121 Stat. 996; Pub. L. 110-161, div. K, title I, §116(c), Dec. 26, 2007, 121 Stat. 2382; Pub. L. 110-172, §11(f)(1), Dec. 29, 2007, 121 Stat. 2489; Pub. L. 110-190, §3(a), (b), Feb. 28, 2008, 122 Stat. 643; Pub. L. 110-253, §3(a), (b), June 30, 2008, 122 Stat. 2417; Pub. L. 110-330, §3(a), (b), Sept. 30, 2008, 122 Stat. 3717; Pub. L. 111-12, §3(a), (b), Mar. 30, 2009, 123 Stat. 1457; Pub. L. 111-68, div. B, §156(c), Oct. 1, 2009, 123 Stat. 2050; Pub. L. 111-69, §3(a), (b), Oct. 1, 2009, 123 Stat. 2054; Pub. L. 111-116, §3(a), (b), Dec. 16, 2009, 123 Stat. 3031; Pub. L. 111-147, title IV, §444(b)(1), Mar. 18, 2010, 124 Stat. 94; Pub. L. 111-153, §3(a), (b), Mar. 31, 2010, 124 Stat. 1084; Pub. L. 111-161, §3(a), (b), Apr. 30, 2010, 124 Stat. 1126; Pub. L. 111-197, §3(a),

(b), July 2, 2010, 124 Stat. 1353; Pub. L. 111-216, title I, §102(a), (b), Aug. 1, 2010, 124 Stat. 2349; Pub. L. 111-249, §3(a), (b), Sept. 30, 2010, 124 Stat. 2627; Pub. L. 111-329, §3(a), (b), Dec. 22, 2010, 124 Stat. 3566; Pub. L. 112-7, §3(a), (b), Mar. 31, 2011, 125 Stat. 31; Pub. L. 112-16, §3(a), (b), May 31, 2011, 125 Stat. 218; Pub. L. 112-21, §3(a), (b), June 29, 2011, 125 Stat. 233; Pub. L. 112-27, §3(a), (b), Aug. 5, 2011, 125 Stat. 270; Pub. L. 112-30, title II, §203(a), (b), Sept. 16, 2011, 125 Stat. 357; Pub. L. 112-91, §3(a), (b), Jan. 31, 2012, 126 Stat. 3; Pub. L. 112-95, title XI, §§1102(a), (b), 1103(a)(3), Feb. 14, 2012, 126 Stat. 148-150; Pub. L. 113-188, title XV, §1501(b)(2)(D), Nov. 26, 2014, 128 Stat. 2024; Pub. L. 114-55, title II, §201, Sept. 30, 2015, 129 Stat. 524; Pub. L. 114-141, title II, §201, Mar. 30, 2016, 130 Stat. 324; Pub. L. 114-190, title I, §1201, July 15, 2016, 130 Stat. 618; Pub. L. 115-63, title II, §201, Sept. 29, 2017, 131 Stat. 1171; Pub. L. 115-141, div. M, title I, §201, div. U, title IV, §401(a)(340), Mar. 23, 2018, 132 Stat. 1048, 1200; Pub. L. 115-250, §4(b), Sept. 29, 2018, 132 Stat. 3165; Pub. L. 115-254, div. B, title VIII, §801, Oct. 5, 2018, 132 Stat. 3428.)

REFERENCES IN TEXT

Title I of the Airport and Airway Development Act of 1970, referred to in subsec. (d)(1)(A), is title I of Pub. L. 91-258, May 21, 1970, 84 Stat. 219, which was classified principally to chapter 25 (§1701 et seq.) of former Title 49, Transportation. Sections 1 through 30 of title I of Pub. L. 91-258, which enacted sections 1701 to 1703, 1711 to 1713, and 1714 to 1730 of former Title 49, and a provision set out as a note under section 1701 of former Title 49, were repealed by Pub. L. 97-248, title V, §523(a), Sept. 3, 1982, 96 Stat. 695. Sections 31, 51, 52(a), (b)(4), (6), (c), (d), and 53 of title I of Pub. L. 91-258 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49, Transportation. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Development Act Amendments of 1976, referred to in subsec. (d)(1)(A), is Pub. L. 94-353, July 12, 1976, 90 Stat. 871, which was repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Aviation Safety and Noise Abatement Act of 1979, referred to in subsec. (d)(1)(A), is Pub. L. 96-193, Feb. 18, 1980, 94 Stat. 50, which was classified principally to chapter 30 (§2101 et seq.) of former Title 49, and was substantially repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, and reenacted by the first section thereof as subchapter I (§47501 et seq.) of chapter 475 of Title 49.

The Fiscal Year 1981 Airport Development Authorization Act, referred to in subsec. (d)(1)(A), is part I (§§1101-1103) of subtitle A of title XI of Pub. L. 97-35, Aug. 13, 1981, 95 Stat. 622, which amended sections 1714, 1715, 1717, and 1742 of former Title 49 and enacted provisions set out as notes under sections 1714 and 1716 of former Title 49, and was repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Improvement Act of 1982, referred to in subsec. (d)(1)(A), is title V of Pub. L. 97-248, Sept. 3, 1982, 96 Stat. 671, which was classified principally to chapter 31 (§2201 et seq.) of former Title 49, and was substantially repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, and reenacted by the first section thereof as subchapter I (§47101 et seq.) of chapter 471 of Title 49.

The Airport and Airway Safety and Capacity Expansion Act of 1987, referred to in subsec. (d)(1)(A), is Pub. L. 100-223, Dec. 30, 1987, 101 Stat. 1486. Sections 101, 102(a)–(c), 103 to 105(g), 106 to 116, 201 to 207, 301 to 306, 308 to 311, and 315 of Pub. L. 100-223 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990, referred to in subsec. (d)(1)(A), is subtitle C (§§9201-9209) of title IX of Pub. L. 101-508, Nov. 5, 1990, 104 Stat. 1388-372, which enacted section 2226d of former Title 49, amended sections 1353 and 2205 of former Title 49, and enacted provisions set out as a note under section 2201 of former Title 49. Sections 9202 to 9205 and 9207 to 9209 of title IX of Pub. L. 101-508 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Aviation Safety and Capacity Expansion Act of 1990, referred to in subsec. (d)(1)(A), is subtitle B (§§9101-9131) of title IX of Pub. L. 101-508, Nov. 5, 1990, 104 Stat. 1388-353. Sections 9102 to 9105, 9107 to 9112(b), 9113 to 9115, 9118, 9121 to 9123, 9124 “Sec. 613(c)”, 9125, 9127, and 9129 to 9131 of title IX of Pub. L. 101-508 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992, referred to in subsec. (d)(1)(A), is Pub. L. 102-581, Oct. 31, 1992, 106 Stat. 4872. Sections 101 to 103(d), 105 to 107(c), 108 to 112(b), 113 to 120, 124, 125, 136, 201 to 203(a), 205, 208, 302, 401, and 402 of Pub. L. 102-581 were repealed by Pub. L. 103-272, §7(b), July 5, 1994, 108 Stat. 1379, the first section of which enacted subtitles II, III, and V to X of Title 49. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Airport Improvement Program Temporary Extension Act of 1994, referred to in subsec. (d)(1)(A), is Pub. L. 103-260, May 26, 1994, 108 Stat. 698. Sections 102 to 107 and 109 of Pub. L. 103-260 were repealed by Pub. L. 103-429, §11(b), Oct. 31, 1994, 108 Stat. 4391, an act to codify without substantive change recent laws related to transportation. For complete classification of this Act to the Code, see Tables. For disposition of sections of former Title 49, see table at the beginning of Title 49.

The Federal Aviation Administration Authorization Act of 1994, referred to in subsec. (d)(1)(A), is Pub. L. 103-305, Aug. 23, 1994, 108 Stat. 1569. For complete classification of this Act to the Code, see Short Title of 1994 Amendment note set out under section 40101 of Title 49 and Tables.

The Federal Aviation Reauthorization Act of 1996, referred to in subsec. (d)(1)(A), is Pub. L. 104-264, Oct. 9, 1996, 110 Stat. 3213. For complete classification of this Act to the Code, see Short Title of 1996 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999, referred to in subsec. (d)(1)(A), is Pub. L. 105-277, Oct. 21, 1998, 112 Stat. 2681. For complete classification of this Act to the Code, see Tables.

The Interim Federal Aviation Administration Authorization Act, referred to in subsec. (d)(1)(A), is Pub. L. 106-6, Mar. 31, 1999, 113 Stat. 10. For complete classification of this Act to the Code, see Short Title of 1999 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

Section 6002 of the 1999 Emergency Supplemental Appropriations Act, referred to in subsec. (d)(1)(A), is sec-

tion 6002 of Pub. L. 106-31, May 21, 1999, 113 Stat. 113, which amended sections 44310, 47104, 47117, and 48103 of Title 49, Transportation.

Public Law 106-59, referred to in subsec. (d)(1)(A), is Pub. L. 106-59, Sept. 29, 1999, 113 Stat. 482, which amended sections 47104 and 48103 of Title 49, Transportation.

The Wendell H. Ford Aviation Investment and Reform Act for the 21st Century, referred to in subsec. (d)(1)(A), is Pub. L. 106-181, Apr. 5, 2000, 114 Stat. 61. For complete classification of this Act to the Code, see Short Title of 2000 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Aviation and Transportation Security Act, referred to in subsec. (d)(1)(A), is Pub. L. 107-71, Nov. 19, 2001, 115 Stat. 597. For complete classification of this Act to the Code, see Tables.

The Vision 100—Century of Aviation Reauthorization Act, referred to in subsec. (d)(1)(A), is Pub. L. 108-176, Dec. 12, 2003, 117 Stat. 2490. For complete classification of this Act to the Code, see Short Title of 2003 Amendments note set out under section 40101 of Title 49, Transportation, and Tables.

The Department of Transportation Appropriations Act, 2008, referred to in subsec. (d)(1)(A), is title I of div. K of Pub. L. 110-161, Dec. 26, 2007, 121 Stat. 2375. For complete classification of this Act to the Code, see Tables.

The Airport and Airway Extension Act of 2008, referred to in subsec. (d)(1)(A), is Pub. L. 110-190, Feb. 28, 2008, 122 Stat. 643. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2008, referred to in subsec. (d)(1)(A), is Pub. L. 110-253, June 30, 2008, 122 Stat. 2417. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2008, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 110-330, Sept. 30, 2008, 122 Stat. 3717. For complete classification of this Act to the Code, see Short Title of 2008 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2009, referred to in subsec. (d)(1)(A), is Pub. L. 111-12, Mar. 30, 2009, 123 Stat. 1457. For complete classification of this Act to the Code, see Short Title of 2009 Amendment note set out under section 1 of this title and Tables.

The Fiscal Year 2010 Federal Aviation Administration Extension Act, referred to in subsec. (d)(1)(A), is Pub. L. 111-69, Oct. 1, 2009, 123 Stat. 2054. For complete classification of this Act to the Code, see Short Title of 2009 Amendment note set out under section 1 of this title and Tables.

The Fiscal Year 2010 Federal Aviation Administration Extension Act, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 111-116, Dec. 16, 2009, 123 Stat. 3031. For complete classification of this Act to the Code, see Short Title of 2009 Amendment note set out under section 1 of this title and Tables.

The Federal Aviation Administration Extension Act of 2010, referred to in subsec. (d)(1)(A), is Pub. L. 111-153, Mar. 31, 2010, 124 Stat. 1084. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2010, referred to in subsec. (d)(1)(A), is Pub. L. 111-161, Apr. 30, 2010, 124 Stat. 1126. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2010, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 111-197, July 2, 2010, 124 Stat. 1353. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airline Safety and Federal Aviation Administration Extension Act of 2010, referred to in subsec.

(d)(1)(A), is Pub. L. 111–216, Aug. 1, 2010, 124 Stat. 2348. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Airport and Airway Extension Act of 2010, Part III, referred to in subsec. (d)(1)(A), is Pub. L. 111–249, Sept. 30, 2010, 124 Stat. 2627. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2010, Part IV, referred to in subsec. (d)(1)(A), is Pub. L. 111–329, Dec. 22, 2010, 124 Stat. 3566. For complete classification of this Act to the Code, see Short Title of 2010 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, referred to in subsec. (d)(1)(A), is Pub. L. 112–7, Mar. 31, 2011, 125 Stat. 31. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 112–16, May 31, 2011, 125 Stat. 218. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part III, referred to in subsec. (d)(1)(A), is Pub. L. 112–21, June 29, 2011, 125 Stat. 233. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part IV, referred to in subsec. (d)(1)(A), is Pub. L. 112–27, Aug. 5, 2011, 125 Stat. 270. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2011, Part V, referred to in subsec. (d)(1)(A), is title II of Pub. L. 112–30, Sept. 16, 2011, 125 Stat. 357. For complete classification of this Act to the Code, see Short Title of 2011 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2012, referred to in subsec. (d)(1)(A), is Pub. L. 112–91, Jan. 31, 2012, 126 Stat. 3. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 1 of this title and Tables.

The FAA Modernization and Reform Act of 2012, referred to in subsec. (d)(1)(A), is Pub. L. 112–95, Feb. 14, 2012, 126 Stat. 11. For complete classification of this Act to the Code, see Short Title of 2012 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Airport and Airway Extension Act of 2015, referred to in subsec. (d)(1)(A), is Pub. L. 114–55, Sept. 30, 2015, 129 Stat. 524. For complete classification of this Act to the Code, see Short Title of 2015 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2016, referred to in subsec. (d)(1)(A), is Pub. L. 114–141, Mar. 30, 2016, 130 Stat. 322. For complete classification of this Act to the Code, see Short Title of 2016 Amendment note set out under section 1 of this title and Tables.

The FAA Extension, Safety, and Security Act of 2016, referred to in subsec. (d)(1)(A), is Pub. L. 114–190, July 15, 2016, 130 Stat. 615. For complete classification of this Act to the Code, see Short Title of 2016 Amendment note set out under section 40101 of Title 49, Transportation, and Tables.

The Disaster Tax Relief and Airport and Airway Extension Act of 2017, referred to in subsec. (d)(1)(A), is Pub. L. 115–63, Sept. 29, 2017, 131 Stat. 1168. For complete classification of this Act to the Code, see Short Title of 2017 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2018, referred to in subsec. (d)(1)(A), is title I of div. M of Pub. L. 115–141, Mar. 23, 2018, 132 Stat. 1046. For complete

classification of this Act to the Code, see Short Title of 2018 Amendment note set out under section 1 of this title and Tables.

The Airport and Airway Extension Act of 2018, Part II, referred to in subsec. (d)(1)(A), is Pub. L. 115–250, Sept. 29, 2018, 132 Stat. 3164. For complete classification of this Act to the Code, see Short Title of 2018 Amendment note set out under section 1 of this title and Tables.

The FAA Reauthorization Act of 2018, referred to in subsec. (d)(1)(A), is Pub. L. 115–254, Oct. 5, 2018, 132 Stat. 3186. For complete classification of this Act to the Code, see Short Title of 2018 Amendment note set out under section 40101 of Title 49 and Tables.

The date of the enactment of the last Act referred to in subparagraph (A), referred to in subsec. (d)(1), is the date of enactment of the FAA Reauthorization Act of 2018, Pub. L. 115–254, which was approved Oct. 5, 2018.

AMENDMENTS

2018—Subsec. (d)(1). Pub. L. 115–254, §801(a)(1), substituted “October 1, 2023” for “October 1, 2018” in introductory provisions.

Pub. L. 115–141, §201(a)(1), substituted “October 1, 2018” for “April 1, 2018” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 115–254, §801(a)(2), inserted “or the FAA Reauthorization Act of 2018” before semicolon at end.

Pub. L. 115–250 inserted “or the Airport and Airway Extension Act of 2018, Part II” before semicolon at end.

Pub. L. 115–141, §201(a)(2), inserted “or the Airport and Airway Extension Act of 2018” before semicolon at end.

Subsec. (d)(2). Pub. L. 115–141, §401(a)(340), substituted “farms,” for “farms.”

Subsec. (e)(2). Pub. L. 115–254, §801(b), substituted “October 1, 2023” for “October 1, 2018”.

Pub. L. 115–141, §201(b), substituted “October 1, 2018” for “April 1, 2018”.

2017—Subsec. (d)(1). Pub. L. 115–63, §201(a)(1), substituted “April 1, 2018” for “October 1, 2017” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 115–63, §201(a)(2), inserted “or the Disaster Tax Relief and Airport and Airway Extension Act of 2017” before semicolon at end.

Subsec. (e)(2). Pub. L. 115–63, §201(b), substituted “April 1, 2018” for “October 1, 2017”.

2016—Subsec. (d)(1). Pub. L. 114–190, §1201(a)(1), substituted “October 1, 2017” for “July 16, 2016” in introductory provisions.

Pub. L. 114–141, §201(a)(1), substituted “July 16, 2016” for “April 1, 2016” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 114–190, §1201(a)(2), inserted “or the FAA Extension, Safety, and Security Act of 2016” before semicolon at end.

Pub. L. 114–141, §201(a)(2), inserted “or the Airport and Airway Extension Act of 2016” before semicolon at end.

Subsec. (e)(2). Pub. L. 114–190, §1201(b), substituted “October 1, 2017” for “July 16, 2016”.

Pub. L. 114–141, §201(b), substituted “July 16, 2016” for “April 1, 2016”.

2015—Subsec. (d)(1). Pub. L. 114–55, §201(a)(1), substituted “April 1, 2016” for “October 1, 2015” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 114–55, §201(a)(2), inserted “or the Airport and Airway Extension Act of 2015” before semicolon at end.

Subsec. (e)(2). Pub. L. 114–55, §201(b), substituted “April 1, 2016” for “October 1, 2015”.

2014—Subsecs. (b)(2), (d)(6). Pub. L. 113–188 substituted “section 47107(m)” for “section 47107(n)”.

2012—Subsec. (b)(1)(B) to (D). Pub. L. 112–95, §1103(a)(3), added subpar. (B) and redesignated former subpars. (B) and (C) as (C) and (D), respectively.

Subsec. (d)(1). Pub. L. 112–95, §1102(a)(1), substituted “October 1, 2015” for “February 18, 2012” in introductory provisions.

Pub. L. 112–91, §3(a)(1), substituted “February 18, 2012” for “February 1, 2012” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 112-95, §1102(a)(2), inserted “or the FAA Modernization and Reform Act of 2012” before semicolon at end.

Pub. L. 112-91, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2012” before semicolon at end.

Subsec. (e)(2). Pub. L. 112-95, §1102(b), substituted “October 1, 2015” for “February 18, 2012”.

Pub. L. 112-91, §3(b), substituted “February 18, 2012” for “February 1, 2012”.

2011—Subsec. (d)(1). Pub. L. 112-30, §203(a)(1), substituted “February 1, 2012” for “September 17, 2011” in introductory provisions.

Pub. L. 112-27, §3(a)(1), substituted “September 17, 2011” for “July 23, 2011” in introductory provisions.

Pub. L. 112-21, §3(a)(1), substituted “July 23, 2011” for “July 1, 2011” in introductory provisions.

Pub. L. 112-16, §3(a)(1), substituted “July 1, 2011” for “June 1, 2011” in introductory provisions.

Pub. L. 112-7, §3(a)(1), substituted “June 1, 2011” for “April 1, 2011” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 112-30, §203(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part V” before semicolon at end.

Pub. L. 112-27, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part IV” before semicolon at end.

Pub. L. 112-21, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part III” before semicolon at end.

Pub. L. 112-16, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2011, Part II” before semicolon at end.

Pub. L. 112-7, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2011” before semicolon at end.

Subsec. (e)(2). Pub. L. 112-30, §203(b), substituted “February 1, 2012” for “September 17, 2011”.

Pub. L. 112-27, §3(b), substituted “September 17, 2011” for “July 23, 2011”.

Pub. L. 112-21, §3(b), substituted “July 23, 2011” for “July 1, 2011”.

Pub. L. 112-16, §3(b), substituted “July 1, 2011” for “June 1, 2011”.

Pub. L. 112-7, §3(b), substituted “June 1, 2011” for “April 1, 2011”.

2010—Subsec. (a). Pub. L. 111-147 substituted “section 9503(c)(5)” for “section 9503(c)(7)”.

Subsec. (d)(1). Pub. L. 111-329, §3(a)(1), substituted “April 1, 2011” for “January 1, 2011” in introductory provisions.

Pub. L. 111-249, §3(a)(1), substituted “January 1, 2011” for “October 1, 2010” in introductory provisions.

Pub. L. 111-216, §102(a)(1), substituted “October 1, 2010” for “August 2, 2010” in introductory provisions.

Pub. L. 111-197, §3(a)(1), substituted “August 2, 2010” for “July 4, 2010” in introductory provisions.

Pub. L. 111-161, §3(a)(1), substituted “July 4, 2010” for “May 1, 2010” in introductory provisions.

Pub. L. 111-153, §3(a)(1), substituted “May 1, 2010” for “April 1, 2010” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 111-329, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2010, Part IV” before semicolon at end.

Pub. L. 111-249, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2010, Part III” before semicolon at end.

Pub. L. 111-216, §102(a)(2), inserted “or the Airline Safety and Federal Aviation Administration Extension Act of 2010” before semicolon at end.

Pub. L. 111-197, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2010, Part II” before semicolon at end.

Pub. L. 111-161, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2010” before semicolon at end.

Pub. L. 111-153, §3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2010” before semicolon at end.

Subsec. (e)(2). Pub. L. 111-329, §3(b), substituted “April 1, 2011” for “January 1, 2011”.

Pub. L. 111-249, §3(b), substituted “January 1, 2011” for “October 1, 2010”.

Pub. L. 111-216, §102(b), substituted “October 1, 2010” for “August 2, 2010”.

Pub. L. 111-197, §3(b), substituted “August 2, 2010” for “July 4, 2010”.

Pub. L. 111-161, §3(b), substituted “July 4, 2010” for “May 1, 2010”.

Pub. L. 111-153, §3(b), substituted “May 1, 2010” for “April 1, 2010”.

2009—Subsec. (d)(1). Pub. L. 111-116, §3(a)(1), substituted “April 1, 2010” for “January 1, 2010” in introductory provisions.

Pub. L. 111-69, §3(a)(1), substituted “January 1, 2010” for “October 1, 2009” in introductory provisions.

Pub. L. 111-12, §3(a)(1), substituted “October 1, 2009” for “April 1, 2009” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 111-116, §3(a)(2), inserted “or the Fiscal Year 2010 Federal Aviation Administration Extension Act, Part II” before semicolon at end.

Pub. L. 111-69, §3(a)(2), inserted “or the Fiscal Year 2010 Federal Aviation Administration Extension Act” before semicolon at end.

Pub. L. 111-68 inserted “or any joint resolution making continuing appropriations for the fiscal year 2010” before semicolon at end.

Pub. L. 111-12, §3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2009” before semicolon at end.

Subsec. (e)(2). Pub. L. 111-116, §3(b), substituted “April 1, 2010” for “January 1, 2010”.

Pub. L. 111-69, §3(b), substituted “January 1, 2010” for “October 1, 2009”.

Pub. L. 111-12, §3(b), substituted “October 1, 2009” for “April 1, 2009”.

2008—Subsec. (d)(1). Pub. L. 110-330, §3(a)(1), substituted “April 1, 2009” for “October 1, 2008” in introductory provisions.

Pub. L. 110-253, §3(a)(1), substituted “October 1, 2008” for “July 1, 2008” in introductory provisions.

Pub. L. 110-190, §3(a)(1), substituted “July 1, 2008” for “March 1, 2008” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 110-330, §3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2008, Part II” before semicolon at end.

Pub. L. 110-253, §3(a)(2), inserted “or the Federal Aviation Administration Extension Act of 2008” before semicolon at end.

Pub. L. 110-190, §3(a)(2), inserted “or the Airport and Airway Extension Act of 2008” before semicolon at end.

Subsec. (e)(2). Pub. L. 110-330, §3(b), substituted “April 1, 2009” for “October 1, 2008”.

Pub. L. 110-253, §3(b), substituted “October 1, 2008” for “July 1, 2008”.

Pub. L. 110-190, §3(b), which directed substitution of “July 1, 2008” for “March 1, 2008” in subsec. (f)(2), was executed to subsec. (e)(2) as redesignated by Pub. L. 110-172, to reflect the probable intent of Congress. See 2007 Amendment notes below.

2007—Subsec. (d)(1). Pub. L. 110-161, §116(c)(1)(A), substituted “March 1, 2008” for “October 1, 2007” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 110-161, §116(c)(1)(B), inserted “or the Department of Transportation Appropriations Act, 2008” before semicolon at end.

Pub. L. 110-92 inserted “or any joint resolution making continuing appropriations for the fiscal year 2008” before semicolon at end.

Subsec. (e). Pub. L. 110-172 redesignated subsec. (f) as (e) and struck out former subsec. (e) which read as follows: “For purposes of this section, the amounts which would (but for this subsection) be required to be appropriated under subparagraphs (A), (C), and (D) of subsection (b)(1) shall be reduced by—

“(1) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol; and

“(2) 0.67 cent per gallon in the case of fuel used in producing a mixture described in paragraph (1).”

Subsec. (f). Pub. L. 110-172 redesignated subsec. (f) as (e).

Subsec. (f)(2). Pub. L. 110-161, §116(c)(2), substituted “March 1, 2008” for “October 1, 2007”.

2006—Subsec. (d)(2). Pub. L. 109-432, §420(b)(5)(A), struck out “and (7)(5)” after “subsection (7)(4)”.

Subsec. (d)(3). Pub. L. 109-432, §420(b)(5)(B), struck out “or (5)” after “paragraph (4)”.

2005—Subsec. (a). Pub. L. 109-59, §11161(c)(2)(A), substituted “appropriated, credited, or paid into the Airport and Airway Trust Fund as provided in this section, section 9503(c)(7), or section 9602(b)” for “appropriated or credited to the Airport and Airway Trust Fund as provided in this section or section 9602(b)”.

Subsec. (b)(1)(A). Pub. L. 109-59, §11161(c)(2)(B)(i), substituted “section 4041(c)” for “subsections (c) and (e) of section 4041”.

Subsec. (b)(1)(C). Pub. L. 109-59, §11161(c)(2)(B)(ii), substituted “and kerosene to the extent attributable to the rate specified in section 4081(a)(2)(C)” for “and aviation-grade kerosene”.

Subsec. (d)(2). Pub. L. 109-59, §11161(d)(1), inserted “(other than subsection (7)(4) and (7)(5) thereof)” after “or 6427 (relating to fuels not used for taxable purposes)”.

Subsec. (d)(3). Pub. L. 109-59, §11161(d)(2), inserted “(other than payments made by reason of paragraph (4) or (5) of section 6427(l))” after “section 34”.

2004—Subsec. (b). Pub. L. 108-357, §853(d)(2)(O), amended concluding provisions generally. Prior to amendment, concluding provisions read as follows: “There shall not be taken into account under paragraph (1) so much of the taxes imposed by sections 4081 and 4091 as are determined at the rates specified in section 4081(a)(2)(B) or 4091(b)(2).”

Subsec. (b)(1)(B) to (D). Pub. L. 108-357, §853(d)(2)(N), inserted “and” at end of subpar. (B), added subpar. (C), and struck out former subpars. (C) and (D) which read as follows:

“(C) section 4081 (relating to gasoline) with respect to aviation gasoline, and

“(D) section 4091 (relating to aviation fuel), and”.

2003—Subsec. (d)(1). Pub. L. 108-176, §901(a)(1), substituted “October 1, 2007” for “October 1, 2003” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 108-176, §901(a)(2), inserted “or the Vision 100—Century of Aviation Reauthorization Act” before semicolon at end.

Subsec. (f)(2). Pub. L. 108-176, §901(b), substituted “October 1, 2007” for “October 1, 2003”.

2001—Subsec. (d)(1)(A). Pub. L. 107-71 inserted “or the Aviation and Transportation Security Act” before semicolon at end.

2000—Subsec. (d)(1). Pub. L. 106-181, §1001(a)(1), substituted “October 1, 2003” for “October 1, 1998” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 106-181, §1001(a)(2), inserted before the semicolon at end “or the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 providing for payments from the Airport and Airway Trust Fund or the Interim Federal Aviation Administration Authorization Act or section 6002 of the 1999 Emergency Supplemental Appropriations Act, Public Law 106-59, or the Wendell H. Ford Aviation Investment and Reform Act for the 21st Century”.

Subsec. (f). Pub. L. 106-181, §1001(b), added subsec. (f). 1998—Subsec. (b). Pub. L. 105-206, §6010(g)(2), moved concluding provisions from end of par. (1) to end of subsec. (b).

Subsec. (e). Pub. L. 105-206, §6023(31), amended heading and text of subsec. (e) generally. Prior to amendment, text read as follows:

“(1) INCREASES IN TAX REVENUES BEFORE 1993 TO REMAIN IN GENERAL FUND.—In the case of taxes imposed before January 1, 1993, the amounts required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be determined without regard to any increase in a rate of tax enacted by the Revenue Reconciliation Act of 1990.

“(2) CERTAIN TAXES ON ALCOHOL MIXTURES TO REMAIN IN GENERAL FUND.—For purposes of this section, the

amounts which would (but for this paragraph) be required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be reduced by—

“(A) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

“(B) 0.67 cent per gallon in the case of fuel used in producing a mixture described in subparagraph (A).”

1997—Subsec. (b)(1). Pub. L. 105-34, §1031(d)(1)(C), inserted concluding provisions.

Pub. L. 105-2, §2(c)(1), amended heading and text of subsec. (b) generally. Prior to amendment, text read as follows: “There is hereby appropriated to the Airport and Airway Trust Fund—

“(1) amounts equivalent to the taxes received in the Treasury after August 31, 1982, and before January 1, 1997, under subsections (c) and (e) of section 4041 (taxes on aviation fuel) and under sections 4261 and 4271 (taxes on transportation by air);

“(2) amounts determined by the Secretary of the Treasury to be equivalent to the taxes received in the Treasury after August 31, 1982, and before and before January 1, 1997, under section 4081 (to the extent of 15 cents per gallon), with respect to gasoline used in aircraft;

“(3) amounts determined by the Secretary to be equivalent to the taxes received in the Treasury before January 1, 1997, under section 4091 (to the extent attributable to the Airport and Airway Trust Fund financing rate);

“(4) amounts determined by the Secretary of the Treasury to be equivalent to the taxes received in the Treasury after August 31, 1982, and before January 1, 1997, under section 4071, with respect to tires of the types used on aircraft, and

“(5) amounts determined by the Secretary of the Treasury to be equivalent to the amounts of civil penalties collected under section 47107(n) of title 49, United States Code.”

Subsec. (b)(1)(C). Pub. L. 105-34, §1031(d)(1)(A), struck out “(to the extent that the rate of the tax on such gasoline exceeds 4.3 cents per gallon)” after “aviation gasoline”.

Subsec. (b)(1)(D). Pub. L. 105-34, §1031(d)(1)(B), struck out “to the extent attributable to the Airport and Airway Trust Fund financing rate” after “aviation fuel”.

Subsec. (d)(5), (6). Pub. L. 105-34, §1604(g)(5), redesignated par. (5), relating to transfers on account of certain airports, as (6).

Subsec. (f). Pub. L. 105-34, §1031(d)(2), struck out heading and text of subsec. (f). Text read as follows: “For purposes of this section—

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the Airport and Airway Trust Fund financing rate is—

“(A) in the case of fuel used in an aircraft in non-commercial aviation (as defined in section 4041(c)(2)), 17.5 cents per gallon, and

“(B) in the case of fuel used in an aircraft other than in noncommercial aviation (as so defined), zero.

“(2) ALCOHOL FUELS.—If the rate of tax on any fuel is determined under section 4091(c), the Airport and Airway Trust Fund financing rate is the excess (if any) of the rate of tax determined under section 4091(c) over 4.4 cents per gallon (1⁹/₁₀ of 4.4 cents per gallon in the case of a rate of tax determined under section 4091(c)(2)).

“(3) TERMINATION.—Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate shall be zero with respect to taxes imposed during any period that the rate of the tax imposed by section 4091(b)(1) is 4.3 cents per gallon.”

Subsec. (f)(3). Pub. L. 105-2, §2(c)(2), amended heading and text of par. (3) generally. Prior to amendment, text read as follows: “Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate shall be zero with respect to—

“(A) taxes imposed after December 31, 1995, and before the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996, and

“(B) taxes imposed after December 31, 1996.”

1996—Subsec. (b)(1). Pub. L. 104-188, §1609(c)(1), substituted “January 1, 1997” for “January 1, 1996”.

Subsec. (b)(2). Pub. L. 104-188, §1703(n)(10), inserted “and before” after “1982.”

Pub. L. 104-188, §1609(c)(1), (g)(4)(D), substituted “January 1, 1997” for “January 1, 1996” and “15 cents” for “14 cents”.

Subsec. (b)(3), (4). Pub. L. 104-188, §1609(c)(1), substituted “January 1, 1997” for “January 1, 1996”.

Subsec. (b)(5). Pub. L. 104-264, §806(1)–(3), added par. (5).

Subsec. (d)(1). Pub. L. 104-264, §1001(a), substituted “October 1, 1998” for “October 1, 1996” in introductory provisions.

Subsec. (d)(1)(A). Pub. L. 104-264, §1001(b), inserted before semicolon at end “or the Federal Aviation Reauthorization Act of 1996”.

Subsec. (d)(5). Pub. L. 104-264, §806(4), added par. (5) relating to transfers on account of certain airports.

Pub. L. 104-188, §1609(c)(3), added par. (5) relating to transfers on account of refunds of taxes on transportation by air.

Subsec. (f)(1)(A). Pub. L. 104-188, §1609(g)(4)(C), substituted “section 401(c)(2)” for “section 401(c)(4)”.

Subsec. (f)(3). Pub. L. 104-188, §1609(c)(2), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Notwithstanding the preceding provisions of this subsection, the Airport and Airway Trust Fund financing rate is zero with respect to tax received after December 31, 1995.”

1994—Subsec. (d)(1). Pub. L. 103-305, §401(1), (4), in introductory provisions substituted “October 1, 1996” for “October 1, 1995” and inserted last sentence which read: “Any reference in subparagraph (A) to an Act shall be treated as a reference to such Act and the corresponding provisions (if any) of title 49, United States Code, as such Act and provisions were in effect on the date of the enactment of the last Act referred to in subparagraph (A).”

Subsec. (d)(1)(A). Pub. L. 103-305, §401(2), (3), inserted “or the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992” after “Capacity Expansion Act of 1990” and substituted “or the Federal Aviation Administration Authorization Act of 1994” for “(as such Acts were in effect on the date of the enactment of the Airport Improvement Program Temporary Extension Act of 1994)”.

Pub. L. 103-260 substituted “or the Airport Improvement Program Temporary Extension Act of 1994 (as such Acts were in effect on the date of the enactment of the Airport Improvement Program Temporary Extension Act of 1994)” for “(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992)”.

Subsec. (d)(1)(B). Pub. L. 103-272 substituted “part A of subtitle VII of title 49, United States Code,” for “the Federal Aviation Act of 1958, as amended (49 U.S.C. 1301 et seq.).”

1993—Subsec. (b)(2). Pub. L. 103-66, §13242(d)(33), substituted “(to the extent of 14 cents per gallon)” for “(to the extent attributable to the Highway Trust Fund financing rate and the deficit reduction rate)”.

Subsec. (f). Pub. L. 103-66, §13242(d)(32), added subsec. (f).

1992—Subsec. (d)(1). Pub. L. 102-581, §501(1), substituted “October 1, 1995” for “October 1, 1992”.

Subsec. (d)(1)(A). Pub. L. 102-581, §501(2), substituted “(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992)” for “(as such Acts were in effect on the date of the enactment of the Aviation Safety and Capacity Expansion Act of 1990)”.

Subsec. (e)(1). Pub. L. 102-581, §502(a), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “In the case of taxes imposed before January 1, 1993, the amounts which would (but for this paragraph) be required to be appropriated under paragraphs (1), (2), and (3) of subsection (b) shall be 3 cents per gallon less (3.5 cents per gallon less in the case of taxes imposed by section 4041(c)(1) and 4091) than the amounts which would (but for this sentence) be appropriated under such paragraphs.”

1990—Subsec. (b). Pub. L. 101-508, §11213(c)(2), (d)(3), inserted “and the deficit reduction rate” after “financing rate” in par. (2) and substituted “January 1, 1996” for “January 1, 1991” in pars. (1) to (4).

Subsec. (d)(1)(A). Pub. L. 101-508, §11213(d)(4), substituted “or the Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990 or the Aviation Safety and Capacity Expansion Act of 1990 (as such Acts were in effect on the date of the enactment of the Aviation Safety and Capacity Expansion Act of 1990)” for “(as such Acts were in effect on the date of the enactment of the Airport and Airway Safety and Capacity Expansion Act of 1987)”.

Subsec. (d)(4). Pub. L. 101-508, §11211(b)(6)(G), added par. (4).

Subsec. (e). Pub. L. 101-508, §11213(c)(1), added subsec. (e).

1989—Subsec. (b)(3). Pub. L. 101-239 substituted “; and” for “, and” at end.

1987—Subsec. (b). Pub. L. 100-223, §402(a)(3), substituted “January 1, 1991” for “January 1, 1988”, wherever appearing.

Subsec. (b)(3). Pub. L. 100-203, §10502(g), substituted “January 1, 1991” for “January 1, 1988” in the par. (3) added by Pub. L. 100-203, §10502(d)(12).

Pub. L. 100-203, §10502(d)(12), added par. (3). Former par. (3) redesignated (4).

Subsec. (b)(4). Pub. L. 100-203, §10502(d)(12), redesignated former par. (3) as (4).

Subsec. (d)(1). Pub. L. 100-223, §403, in introductory provisions substituted “October 1, 1992” for “October 1, 1987”, and in subpar. (A), substituted “or the Airport and Airway Safety and Capacity Expansion Act of 1987 (as such Acts were in effect on the date of the enactment of the Airport and Airway Safety and Capacity Expansion Act of 1987)” for “(as such Acts were in effect on the date of the enactment of the Surface Transportation Assistance Act of 1982)”.

1986—Subsec. (b)(1). Pub. L. 99-499, §521(b)(2)(A), substituted “subsections (c) and (e) of section 4041” for “subsections (c) and (d) of section 4041”.

Subsec. (b)(2). Pub. L. 99-499, §521(b)(2)(B), inserted “(to the extent attributable to the Highway Trust Fund financing rate)” after “section 4081”.

1984—Subsec. (b)(3). Pub. L. 98-369, §735(c)(15), substituted “under section 4071 with respect to tires of the types used on aircraft” for “under paragraphs (2) and (3) of section 4071(a), with respect to tires and tubes of types used on aircraft”.

Subsec. (d)(3). Pub. L. 98-369, §474(r)(42), substituted references to section 34 for references to section 39 in heading and text.

1983—Subsec. (d)(1)(A). Pub. L. 97-424 substituted “the Surface Transportation Assistance Act of 1982” for “the Airport and Airway Improvement Act of 1982”.

EFFECTIVE DATE OF 2012 AMENDMENT

Pub. L. 112-95, title XI, §1102(c), Feb. 14, 2012, 126 Stat. 149, provided that: “The amendments made by this section [amending this section] shall take effect on February 18, 2012.”

Amendment by section 1103(a)(3) of Pub. L. 112-95 applicable to fuel used after Mar. 31, 2012, see section 1103(d)(1) of Pub. L. 112-95, set out as an Effective Date note under section 4043 of this title.

Pub. L. 112-91, §3(c), Jan. 31, 2012, 126 Stat. 3, provided that: “The amendments made by this section [amending this section] shall take effect on February 1, 2012.”

EFFECTIVE DATE OF 2011 AMENDMENT

Pub. L. 112-30, title II, §203(c), Sept. 16, 2011, 125 Stat. 357, provided that: “The amendments made by this sec-

tion [amending this section] shall take effect on September 17, 2011.”

Pub. L. 112-27, §3(c), Aug. 5, 2011, 125 Stat. 270, provided that: “The amendments made by this section [amending this section] shall take effect on July 23, 2011.”

Pub. L. 112-21, §3(c), June 29, 2011, 125 Stat. 233, provided that: “The amendments made by this section [amending this section] shall take effect on July 1, 2011.”

Pub. L. 112-16, §3(c), May 31, 2011, 125 Stat. 218, provided that: “The amendments made by this section [amending this section] shall take effect on June 1, 2011.”

Pub. L. 112-7, §3(c), Mar. 31, 2011, 125 Stat. 31, provided that: “The amendments made by this section [amending this section] shall take effect on April 1, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-329, §3(c), Dec. 22, 2010, 124 Stat. 3566, provided that: “The amendments made by this section [amending this section] shall take effect on January 1, 2011.”

Pub. L. 111-249, §3(c), Sept. 30, 2010, 124 Stat. 2627, provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 2010.”

Pub. L. 111-216, title I, §102(c), Aug. 1, 2010, 124 Stat. 2349, provided that: “The amendments made by this section [amending this section] shall take effect on August 2, 2010.”

Pub. L. 111-197, §3(c), July 2, 2010, 124 Stat. 1353, provided that: “The amendments made by this section [amending this section] shall take effect on July 4, 2010.”

Pub. L. 111-161, §3(c), Apr. 30, 2010, 124 Stat. 1126, provided that: “The amendments made by this section [amending this section] shall take effect on May 1, 2010.”

Pub. L. 111-153, §3(c), Mar. 31, 2010, 124 Stat. 1084, provided that: “The amendments made by this section [amending this section] shall take effect on April 1, 2010.”

Pub. L. 111-147, title IV, §444(c), Mar. 18, 2010, 124 Stat. 94, provided that: “The amendment made by this section [amending this section and sections 9503 and 9504 of this title] shall apply to transfers relating to amounts paid and credits allowed after the date of the enactment of this Act [Mar. 18, 2010].”

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111-116, §3(c), Dec. 16, 2009, 123 Stat. 3031, provided that: “The amendments made by this section [amending this section] shall take effect on January 1, 2010.”

Pub. L. 111-69, §3(c), Oct. 1, 2009, 123 Stat. 2054, provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 2009.”

Pub. L. 111-12, §3(c), Mar. 30, 2009, 123 Stat. 1457, provided that: “The amendments made by this section [amending this section] shall take effect on April 1, 2009.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-330, §3(c), Sept. 30, 2008, 122 Stat. 3717, provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 2008.”

Pub. L. 110-253, §3(d), June 30, 2008, 122 Stat. 2418, provided that: “The amendments made by this section [amending this section and sections 40117, 44302, 44303, 47115 and 47141 of Title 49, Transportation, and amending provisions set out as a note under section 47109 of Title 49] shall take effect on July 1, 2008.”

Pub. L. 110-190, §3(c), Feb. 28, 2008, 122 Stat. 643, provided that: “The amendments made by this section [amending this section] shall take effect on March 1, 2008.”

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provision of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which such amendment relates, see section 11(f)(4) of Pub. L. 110-172, set out as a note under section 904 of this title.

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 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to kerosene sold after Sept. 30, 2005, with special rule for pending claims, see section 420(c) of Pub. L. 109-432, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-59 applicable to fuels or liquids removed, entered, or sold after Sept. 30, 2005, see section 11161(e) of Pub. L. 109-59, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by Pub. L. 108-176 applicable only to fiscal years beginning after Sept. 30, 2003, except as otherwise specifically provided, see section 3 of Pub. L. 108-176, set out as a note under section 106 of Title 49, Transportation.

EFFECTIVE DATE OF 2000 AMENDMENT

Amendment by Pub. L. 106-181 applicable only to fiscal years beginning after Sept. 30, 1999, see section 3 of Pub. L. 106-181, set out as a note under section 106 of Title 49, Transportation.

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by section 6023(31) of Pub. L. 105-206 effective July 22, 1998, see section 6023(32) of Pub. L. 105-206, set out as a note under section 34 of this title.

Amendment by section 6010(g)(2) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title X, §1031(e)(3), Aug. 5, 1997, 111 Stat. 933, provided that: “The amendments made by subsection (d) [amending this section] shall apply with respect to taxes received in the Treasury on and after October 1, 1997.”

EFFECTIVE DATE OF 1996 AMENDMENTS

Except as otherwise specifically provided, amendment by Pub. L. 104-264 applicable only to fiscal years beginning after Sept. 30, 1996, and not to be construed as affecting funds made available for a fiscal year ending before Oct. 1, 1996, see section 3 of Pub. L. 104-264, set out as a note under section 106 of Title 49, Transportation.

Amendment by section 1609(c), (g)(4)(C), (D) of 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.

Amendment by section 1703(n)(10) of Pub. L. 104-188 effective as if included in the provision of the Revenue Reconciliation Act of 1993, Pub. L. 103-66, §§13001-13444, to which such amendment relates, see section 1703(o) of Pub. L. 104-188, set out as a note under section 39 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1992 AMENDMENT

Pub. L. 102-581, title V, § 502(b), Oct. 31, 1992, 106 Stat. 4898, provided that: “The amendment made by subsection (a) [amending this section] shall take effect as if included in section 11213 of the Revenue Reconciliation Act of 1990 [Pub. L. 101-508, title XI] on the date of the enactment of such Act [Nov. 5, 1990].”

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(b)(6)(G) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101-508, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100-203, title X, to which such amendment relates, see section 7823 of Pub. L. 101-239, set out as a note under section 26 of this title.

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 10502(d)(12) of Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

Pub. L. 100-203, title X, § 10502(g), Dec. 22, 1987, 101 Stat. 1330-446, provided that: “If the Airport and Airway Safety and Capacity Expansion Act of 1987 is enacted [enacted as Pub. L. 100-223], effective on December 31, 1987, sections 4091(b)(5)(B) and 9502(b)(3) of such Code [this title] (as added by this section) are each amended by striking out ‘January 1, 1988’ and inserting in lieu thereof ‘January 1, 1991’.”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99-499, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(42) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 735(c)(15) of Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

EFFECTIVE DATE; SAVINGS PROVISION

Pub. L. 97-248, title II, § 281(d), Sept. 3, 1982, 96 Stat. 566, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this section, amending section 9501 of this title, and repealing section 1742 of former Title 49, Transportation, and provisions which had amended a note set out under section 120 of Title 23, Highways] shall take effect on September 1, 1982.

“(2) SAVINGS PROVISIONS.—The Airport and Airway Trust Fund established by the amendments made by this section shall be treated for all purposes of law as the continuation of the Airport and Airway Trust Fund established by section 208 of the Airport and Airway Revenue Act of 1970 [section 208 of Pub. L. 91-258, May 21, 1970, 84 Stat. 250, enacted section 1742 of former Title 49 and amended provisions set out as a note under section 120 of Title 23]. Any reference in any law to the Airport and Airway Trust Fund established by such section 208 shall be deemed to include a reference to

the Airport and Airway Trust Fund established by the amendments made by this section.”

§ 9503. Highway Trust Fund**(a) Creation of Trust Fund**

There is established in the Treasury of the United States a trust fund to be known as the “Highway Trust Fund”, consisting of such amounts as may be appropriated or credited to the Highway Trust Fund as provided in this section or section 9602(b).

(b) Transfer to Highway Trust Fund of amounts equivalent to certain taxes and penalties**(1) Certain taxes**

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes received in the Treasury before October 1, 2022, under the following provisions—

- (A) section 4041 (relating to taxes on diesel fuels and special motor fuels),
- (B) section 4051 (relating to retail tax on heavy trucks and trailers),
- (C) section 4071 (relating to tax on tires),
- (D) section 4081 (relating to tax on gasoline, diesel fuel, and kerosene), and
- (E) section 4481 (relating to tax on use of certain vehicles).

For purposes of this paragraph, taxes received under sections 4041 and 4081 shall be determined without reduction for credits under section 6426 and taxes received under section 4081 shall be determined without regard to tax receipts attributable to the rate specified in section 4081(a)(2)(C).

(2) Liabilities incurred before October 1, 2022

There are hereby appropriated to the Highway Trust Fund amounts equivalent to the taxes which are received in the Treasury after September 30, 2022, and before July 1, 2023, and which are attributable to liability for tax incurred before October 1, 2022, under the provisions described in paragraph (1).

[(3) Repealed. Pub. L. 109-59, title XI, § 11161(c)(2)(C), Aug. 10, 2005, 119 Stat. 1972]**(4) Certain taxes not transferred to Highway Trust Fund**

For purposes of paragraphs (1) and (2), there shall not be taken into account the taxes imposed by—

- (A) section 4041(d),
- (B) section 4081 to the extent attributable to the rate specified in section 4081(a)(2)(B),
- (C) section 4041 or 4081 to the extent attributable to fuel used in a train, or
- (D) in the case of gasoline and special motor fuels used as described in paragraph (3)(D) or (4)(B) of subsection (c), section 4041 or 4081 with respect to so much of the rate of tax as exceeds—
 - (i) 11.5 cents per gallon with respect to taxes imposed before October 1, 2001,
 - (ii) 13 cents per gallon with respect to taxes imposed after September 30, 2001, and before October 1, 2003, and
 - (iii) 13.5 cents per gallon with respect to taxes imposed after September 30, 2003, and before October 1, 2005.