

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.

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 Repealed.]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.]

4293. Exemption for United States and possessions.

[4294, 4295. Repealed.]

AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1904(b)(4), Oct. 4, 1976, 90 Stat. 1815, struck out items 4292, 4294, and 4295 relating to State and local governmental exemption, exemption for nonprofit educational organizations, and cross reference to general administrative provisions, respectively.

1958—Pub. L. 85-859, title I, §135(b), Sept. 2, 1958, 72 Stat. 1292, added item 4294 and redesignated former item 4294 as 4295.

§ 4291. Cases where persons receiving payment must collect tax

Except as otherwise provided in section 4263(a), every person receiving any payment for facilities or services on which a tax is imposed upon the payor thereof under this chapter shall collect the amount of the tax from the person making such payment.

(Aug. 16, 1954, ch. 736, 68A Stat. 511; July 25, 1956, ch. 725, §4(c), 70 Stat. 646; Pub. L. 85-859, title I, §131(g), Sept. 2, 1958, 72 Stat. 1287; Pub. L. 89-44, title III, §305(a), June 21, 1965, 79 Stat. 148; Pub. L. 91-258, title II, §205(c)(3), May 21, 1970, 84 Stat. 242.)

AMENDMENTS

1970—Pub. L. 91-258 substituted “section 4263(a)” for “section 4264(a)”.

1965—Pub. L. 89-44 struck out reference to section 4231 and struck out sentence referring to tax imposed on life memberships by section 4241.

1958—Pub. L. 85-859 substituted “Except as otherwise provided in sections 3241 and 4262(a)” for “Except as provided in section 4264(a)”.

1956—Act July 25, 1956, inserted “Except as provided in section 4264(a)”, and struck out provisions which related to collection of tax where payment specified in section 4261 was made outside the United States for a prepaid order, exchange order, or similar order.

EFFECTIVE DATE OF 1970 AMENDMENT

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

EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-44, title VII, §701(b)(1), June 21, 1965, 79 Stat. 156, provided that:

“(A) The amendments made by sections 301 and 305 [repealing sections 4231 to 4234 and 4241 to 4243 of this title and amending this section and section 6040 of this title] insofar as they relate to the taxes imposed by section 4231 of the Code, shall apply with respect to admissions, services, or uses after noon, December 31, 1965.

“(B) The amendments made by sections 301 and 305 insofar as they relate to the taxes imposed by section 4241 of the Code, shall apply with respect to—

“(i) dues and membership fees attributable to periods beginning on or after January 1, 1966;

“(ii) initiation fees (other than initiation fees to which clause (iii) applies) and amounts paid for life memberships attributable to memberships beginning on or after January 1, 1966;

“(iii) initiation fees paid on or after July 1, 1965, to a new club or organization which first makes its facilities available to members on or after such date; and

“(iv) in the case of amounts described in section 4243(b) of the Code, 3-year periods beginning on or after January 1, 1966.”

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859, Sept. 2, 1958, 72 Stat. 1275.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act July 25, 1956, applicable to amounts paid on or after first day of first month which begins more than sixty days after July 25, 1956, for