

Subsec. (b). Pub. L. 85-859 substituted “toll telephone service” for “long distance telephone service”.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1977 AMENDMENT**

Pub. L. 95-172, §2(b), Nov. 12, 1977, 91 Stat. 1358, provided that: “The amendment made by this section [amending this section] shall take effect only with respect to amounts paid pursuant to bills first rendered on or after the first day of the first month which begins more than 20 days after the date of the enactment of this Act [Nov. 12, 1977]. For purposes of the preceding sentence, in the case of communications services rendered more than 2 months before the effective date provided in the preceding sentence, no bill shall be treated as having been first rendered on or after such effective date.”

**EFFECTIVE DATE OF 1965 AMENDMENT**

Amendment by Pub. L. 89-44 applicable to amounts paid pursuant to bills rendered on or after January 1, 1966, for service rendered on or after such date, but, in the case of amounts paid pursuant to bills rendered after January 1, 1966, for services rendered before such date for which no previous bill had been rendered, applicable except with respect to such services as were rendered more than two months before such date, see section 701(b)(2)(A) of Pub. L. 89-44, set out as a note under section 4251 of this title.

**EFFECTIVE DATE OF 1958 AMENDMENT**

For effective date of amendment made by Pub. L. 85-859, see section 133(b) of Pub. L. 85-859, set out as a note under section 4251 of this title.

**Subchapter C—Transportation by Air**

Part	
I.	Persons.
II.	Property.
III.	Special provisions applicable to taxes on transportation by air.

**Editorial Notes**

**AMENDMENTS**

2018—Pub. L. 115-141, div. U, title IV, §401(a)(222), Mar. 23, 2018, 132 Stat. 1194, substituted “applicable” for “relating” in item for part III.

**PART I—PERSONS**

Sec.	
4261.	Imposition of tax.
4262.	Definition of taxable transportation.
4263.	Special rules.

**Editorial Notes**

**AMENDMENTS**

1970—Pub. L. 91-258, title II, §205(c)(4), May 21, 1970, 84 Stat. 242, substituted “Transportation by Air” for “Transportation of Persons by Air” in subchapter heading, inserted part I to III headings in subchapter analysis, inserted “PART I—PERSONS” as analysis heading preceding section 4261, struck out item 4263, and redesignated item 4264 as 4263.

1962—Pub. L. 87-508, §5(b), June 28, 1962, 76 Stat. 115, substituted “Transportation of Persons by Air” for “Transportation of Persons” in subchapter heading.

1958—Pub. L. 85-475, §4(b)(2), June 30, 1958, 72 Stat. 260, substituted “Transportation of Persons” for “Transportation” in subchapter heading and struck out parts I-III, which were included in subchapter C.

1956—Act July 25, 1956, ch. 725, §5, 70 Stat. 646, added items 4262 and 4264 and redesignated former item 4262 as 4263.

**§ 4261. Imposition of tax**

**(a) In general**

There is hereby imposed on the amount paid for taxable transportation of any person a tax equal to 7.5 percent of the amount so paid.

**(b) Domestic segments of taxable transportation**

**(1) In general**

There is hereby imposed on the amount paid for each domestic segment of taxable transportation by air a tax in the amount of \$3.00.

**(2) Domestic segment**

For purposes of this section, the term “domestic segment” means any segment consisting of 1 takeoff and 1 landing and which is taxable transportation described in section 4262(a)(1).

**(3) Changes in segments by reason of rerouting**

If—

(A) transportation is purchased between 2 locations on specified flights, and

(B) there is a change in the route taken between such 2 locations which changes the number of domestic segments, but there is no change in the amount charged for such transportation,

the tax imposed by paragraph (1) shall be determined without regard to such change in route.

**(c) Use of international travel facilities**

**(1) In general**

There is hereby imposed a tax of \$12.00 on any amount paid (whether within or without the United States) for any transportation of any person by air, if such transportation begins or ends in the United States.

**(2) Exception for transportation entirely taxable under subsection (a)**

This subsection shall not apply to any transportation all of which is taxable under subsection (a) (determined without regard to sections 4281 and 4282).

**(3) Special rule for Alaska and Hawaii**

In any case in which the tax imposed by paragraph (1) applies to a domestic segment beginning or ending in Alaska or Hawaii, such tax shall apply only to departures and shall be at the rate of \$6.

**(d) By whom paid**

Except as provided in section 4263(a), the taxes imposed by this section shall be paid by the person making the payment subject to the tax.

**(e) Special rules**

**(1) Segments to and from rural airports**

**(A) Exception from segment tax**

The tax imposed by subsection (b)(1) shall not apply to any domestic segment beginning or ending at an airport which is a rural airport for the calendar year in which such segment begins or ends (as the case may be).

**(B) Rural airport**

For purposes of this paragraph, the term “rural airport” means, with respect to any calendar year, any airport if—