

of Transportation is competent evidence in an investigation by the Secretary and in a judicial proceeding.

(Pub. L. 103-272, §1(e), July 5, 1994, 108 Stat. 1110.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
40114(a)(1) ..	49 App.:1324(d) (1st, 2d sentences). 49 App.:1354(b) (1st, 2d sentences). 49 App.:1551(b)(1)(E).	Aug. 23, 1958, Pub. L. 85-726, §§204(d), 313(b), 1103, 72 Stat. 743, 753, 797.
40114(a)(2) ..	49 App.:1324(d) (3d, last sentences). 49 App.:1354(b) (3d, last sentences). 49 App.:1551(b)(1)(E). 49 App.:1655(c)(1).	Aug. 23, 1958, Pub. L. 85-726, 72 Stat. 731, §1601(b)(1)(E); added Oct. 4, 1984, Pub. L. 98-443, §3(e), 98 Stat. 1704. Oct. 15, 1966, Pub. L. 89-670, §6(c)(1), 80 Stat. 938; Jan. 12, 1983, Pub. L. 97-449, §7(b), 96 Stat. 2444.
40114(b)	49 App.:1503. 49 App.:1551(b)(1)(E).	

In subsection (a), the word “Administrator” in section 313(b) of the Federal Aviation Act of 1958 (Public Law 85-726, 72 Stat. 753) is retained on authority of 49:106(g).

In subsection (a)(1), the words “otherwise”, “requirement in the premises”, and “shall be entered of record” are omitted as surplus.

In subsection (a)(2), the word “rules” is omitted as being synonymous with “regulations”. The word “prescribes” is added for consistency in the revised title and with other titles of the United States Code. The words “under this chapter” and “information and” are omitted as surplus. The words “A publication of the Secretary or Administrator is competent evidence of its contents” is substituted for 49 App.:1324(d) (last sentence) to eliminate unnecessary words and for consistency.

In subsection (b), the words “otherwise”, “all contracts, agreements, understandings, and”, “annual or other”, “of air carriers and other persons”, and “preserved as” are omitted as surplus. The last sentence is substituted for 49 App.:1503 (words after 7th comma) to eliminate unnecessary words and for consistency.

Statutory Notes and Related Subsidiaries

CONSOLIDATION OR ELIMINATION OF OBSOLETE, REDUNDANT, OR OTHERWISE UNNECESSARY REPORTS; USE OF ELECTRONIC MEDIA FORMAT

Pub. L. 112-95, title VIII, §806, Feb. 14, 2012, 126 Stat. 121, provided that:

“(a) CONSOLIDATION OR ELIMINATION OF REPORTS.—Not later than 2 years after the date of enactment of this Act [Feb. 14, 2012], and every 2 years thereafter, the Administrator of the Federal Aviation Administration shall submit to the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Transportation and Infrastructure of the House of Representatives a report containing—

- “(1) a list of obsolete, redundant, or otherwise unnecessary reports the Administration is required by law to submit to Congress or publish that the Administrator recommends eliminating or consolidating with other reports; and
- “(2) an estimate of the cost savings that would result from the elimination or consolidation of those reports.

“(b) USE OF ELECTRONIC MEDIA FOR REPORTS.—

“(1) IN GENERAL.—Notwithstanding any other provision of law, the Administration—

- “(A) may not publish any report required or authorized by law in a printed format; and

“(B) shall publish any such report by posting it on the Administration’s Internet Web site in an easily accessible and downloadable electronic format.

“(2) EXCEPTION.—Paragraph (1) does not apply to any report with respect to which the Administrator determines that—

“(A) its publication in a printed format is essential to the mission of the Administration; or

“(B) its publication in accordance with the requirements of paragraph (1) would disclose matter—

“(i) described in section 552(b) of title 5, United States Code; or

“(ii) the disclosure of which would have an adverse impact on aviation safety or security, as determined by the Administrator.”

§ 40115. Withholding information

(a) OBJECTIONS TO DISCLOSURE.—(1) A person may object to the public disclosure of information—

(A) in a record filed under this part; or

(B) obtained under this part by the Secretary of Transportation or State or the United States Postal Service.

(2) An objection must be in writing and must state the reasons for the objection. The Secretary of Transportation or State or the Postal Service shall order the information withheld from public disclosure when the appropriate Secretary or the Postal Service decides that disclosure of the information would—

(A) prejudice the United States Government in preparing and presenting its position in international negotiations; or

(B) have an adverse effect on the competitive position of an air carrier in foreign air transportation.

(b) WITHHOLDING INFORMATION FROM CONGRESS.—This section does not authorize information to be withheld from a committee of Congress authorized to have the information.

(Pub. L. 103-272, §1(e), July 5, 1994, 108 Stat. 1111.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
40115	49 App.:1504.	Aug. 23, 1958, Pub. L. 85-726, §1104, 72 Stat. 797; restated Oct. 24, 1978, Pub. L. 95-504, §39, 92 Stat. 1743; Feb. 15, 1980, Pub. L. 96-192, §19, 94 Stat. 43.

In subsection (a)(1)(B), the words “the Secretary of Transportation or State or the United States Postal Service” are substituted for “the Board, the Secretary of State, or the Secretary of Transportation” because under 49 App.:1551 the duties of the Civil Aeronautics Board were transferred to the Secretary of Transportation and the Postal Service.

In subsection (a)(2), the words “shall order the information withheld from public disclosure when the appropriate Secretary or the Postal Service decides that disclosure of the information” are substituted for “shall be withheld from public disclosure by the Board, the Secretary of State or the Secretary of Transportation” for clarity and because of the restatement.

In subsection (b), the words “The Board, the Secretary of State, or the Secretary of Transportation, as the case may be, shall be responsible for classified information in accordance with appropriate law” are omitted as surplus.

§ 40116. State taxation

(a) DEFINITION.—In this section, “State” includes the District of Columbia, a territory or possession of the United States, and a political authority of at least 2 States.

(b) PROHIBITIONS.—Except as provided in subsection (c) of this section and section 40117 of this title, a State, a political subdivision of a State, and any person that has purchased or leased an airport under section 47134 of this title may not levy or collect a tax, fee, head charge, or other charge on—

- (1) an individual traveling in air commerce;
- (2) the transportation of an individual traveling in air commerce;
- (3) the sale of air transportation; or
- (4) the gross receipts from that air commerce or transportation.

(c) AIRCRAFT TAKING OFF OR LANDING IN STATE.—A State or political subdivision of a State may levy or collect a tax on or related to a flight of a commercial aircraft or an activity or service on the aircraft only if the aircraft takes off or lands in the State or political subdivision as part of the flight.

(d) UNREASONABLE BURDENS AND DISCRIMINATION AGAINST INTERSTATE COMMERCE.—(1) In this subsection—

(A) “air carrier transportation property” means property (as defined by the Secretary of Transportation) that an air carrier providing air transportation owns or uses.

(B) “assessment” means valuation for a property tax levied by a taxing district.

(C) “assessment jurisdiction” means a geographical area in a State used in determining the assessed value of property for ad valorem taxation.

(D) “commercial and industrial property” means property (except transportation property and land used primarily for agriculture or timber growing) devoted to a commercial or industrial use and subject to a property tax levy.

(2)(A) A State, political subdivision of a State, or authority acting for a State or political subdivision may not do any of the following acts because those acts unreasonably burden and discriminate against interstate commerce:

(i) assess air carrier transportation property at a value that has a higher ratio to the true market value of the property than the ratio that the assessed value of other commercial and industrial property of the same type in the same assessment jurisdiction has to the true market value of the other commercial and industrial property.

(ii) levy or collect a tax on an assessment that may not be made under clause (i) of this subparagraph.

(iii) levy or collect an ad valorem property tax on air carrier transportation property at a tax rate greater than the tax rate applicable to commercial and industrial property in the same assessment jurisdiction.

(iv) levy or collect a tax, fee, or charge, first taking effect after August 23, 1994, exclusively upon any business located at a commercial service airport or operating as a permittee of such an airport other than a tax, fee, or charge

wholly utilized for airport or aeronautical purposes.

(v) except as otherwise provided under section 47133, levy or collect a tax, fee, or charge, first taking effect after the date of enactment of this clause, upon any business located at a commercial service airport or operating as a permittee of such an airport that is not generally imposed on sales or services by that State, political subdivision, or authority unless wholly utilized for airport or aeronautical purposes.

(B) Subparagraph (A) of this paragraph does not apply to an in lieu tax completely used for airport and aeronautical purposes.

(e) OTHER ALLOWABLE TAXES AND CHARGES.—Except as provided in subsection (d) of this section, a State or political subdivision of a State may levy or collect—

(1) taxes (except those taxes enumerated in subsection (b) of this section), including property taxes, net income taxes, franchise taxes, and sales or use taxes on the sale of goods or services; and

(2) reasonable rental charges, landing fees, and other service charges from aircraft operators for using airport facilities of an airport owned or operated by that State or subdivision.

(f) PAY OF AIR CARRIER EMPLOYEES.—(1) In this subsection—

(A) “pay” means money received by an employee for services.

(B) “State” means a State of the United States, the District of Columbia, and a territory or possession of the United States.

(C) an employee is deemed to have earned 50 percent of the employee’s pay in a State or political subdivision of a State in which the scheduled flight time of the employee in the State or subdivision is more than 50 percent of the total scheduled flight time of the employee when employed during the calendar year.

(2) The pay of an employee of an air carrier having regularly assigned duties on aircraft in at least 2 States is subject to the income tax laws of only the following:

(A) the State or political subdivision of the State that is the residence of the employee.

(B) the State or political subdivision of the State in which the employee earns more than 50 percent of the pay received by the employee from the carrier.

(3) Compensation paid by an air carrier to an employee described in subsection (a) in connection with such employee’s authorized leave or other authorized absence from regular duties on the carrier’s aircraft in order to perform services on behalf of the employee’s airline union shall be subject to the income tax laws of only the following:

(A) The State or political subdivision of the State that is the residence of the employee.

(B) The State or political subdivision of the State in which the employee’s scheduled flight time would have been more than 50 percent of the employee’s total scheduled flight time for the calendar year had the employee been en-