

110TH CONGRESS  
2D SESSION

# H. R. 5270

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2008

Mr. RANGEL (for himself, Mr. OBERSTAR, Mr. MICA, Mr. COSTELLO, and Mr. PETRI) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Airport and Airway  
5 Extension Act of 2008”.

1 **SEC. 2. EXTENSION OF TAXES FUNDING AIRPORT AND AIR-**  
2 **WAY TRUST FUND.**

3 (a) FUEL TAXES.—Subparagraph (B) of section  
4 4081(d)(2) of the Internal Revenue Code of 1986 is  
5 amended by striking “February 29, 2008” and inserting  
6 “June 30, 2008”.

7 (b) TICKET TAXES.—

8 (1) PERSONS.—Clause (ii) of section  
9 4261(j)(1)(A) of such Code is amended by striking  
10 “February 29, 2008” and inserting “June 30,  
11 2008”.

12 (2) PROPERTY.—Clause (ii) of section  
13 4271(d)(1)(A) of such Code is amended by striking  
14 “February 29, 2008” and inserting “June 30,  
15 2008”.

16 (c) EFFECTIVE DATE.—The amendments made by  
17 this section shall take effect on March 1, 2008.

18 **SEC. 3. EXTENSION OF AIRPORT AND AIRWAY TRUST FUND**  
19 **EXPENDITURE AUTHORITY.**

20 (a) IN GENERAL.—Paragraph (1) of section 9502(d)  
21 of the Internal Revenue Code of 1986 is amended—

22 (1) by striking “March 1, 2008” and inserting  
23 “July 1, 2008”, and

24 (2) by inserting “or the Airport and Airway Ex-  
25 tension Act of 2008” before the semicolon at the end  
26 of subparagraph (A).

1 (b) CONFORMING AMENDMENT.—Paragraph (2) of  
2 section 9502(f) of such Code is amended by striking  
3 “March 1, 2008” and inserting “July 1, 2008”.

4 (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall take effect on March 1, 2008.

6 **SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM**  
7 **AND OTHER AUTHORITIES.**

8 (a) AUTHORIZATION OF APPROPRIATIONS.—

9 (1) IN GENERAL.—Section 48103 of title 49,  
10 United States Code, is amended—

11 (A) by striking “and” at the end of para-  
12 graph (3);

13 (B) by striking the period at the end of  
14 paragraph (4) and inserting “; and”; and

15 (C) by inserting after paragraph (4) the  
16 following:

17 “(5) \$2,756,250,000 for the 9-month period be-  
18 ginning October 1, 2007.”.

19 (2) OBLIGATION OF AMOUNTS.—Sums made  
20 available pursuant to the amendment made by para-  
21 graph (1) may be obligated at any time through  
22 September 30, 2008, and shall remain available until  
23 expended.

24 (3) PROGRAM IMPLEMENTATION.—For pur-  
25 poses of calculating funding apportionments and

1 meeting other requirements under sections 47114,  
2 47115, 47116, and 47117 of title 49, United States  
3 Code, for the 9-month period beginning October 1,  
4 2007, the Administrator of the Federal Aviation Ad-  
5 ministration shall—

6 (A) first calculate such funding apportion-  
7 ments on an annualized basis as if the total  
8 amount available under section 48103 of such  
9 title for fiscal year 2008 were \$3,675,000,000;  
10 and

11 (B) then reduce by 25 percent—

12 (i) all funding apportionments cal-  
13 culated under subparagraph (A); and

14 (ii) amounts available pursuant to sec-  
15 tions 47117(b) and 47117(f)(2) of such  
16 title.

17 (b) PROJECT GRANT AUTHORITY.—Section 47104(c)  
18 of such title is amended by striking “September 30,  
19 2007,” and inserting “June 30, 2008,”.

20 (c) GOVERNMENT SHARE OF CERTAIN AIP COSTS.—  
21 Section 161 of the Vision 100—Century of Aviation Reau-  
22 thorization Act (49 U.S.C. 47109 note) is amended by  
23 striking “in each of fiscal years 2004 through 2007” and  
24 inserting “in fiscal year 2008 before July 1, 2008,”.

25 (d) ADJUSTMENT AUTHORITY.—

1           (1) IN GENERAL.—Section 409(d) of such Act  
2           (49 U.S.C. 40101 note) is amended by striking  
3           “2007.” and inserting “2008.”.

4           (2) EFFECTIVE DATE.—The amendment made  
5           by paragraph (1) shall take effect on September 29,  
6           2007, and shall apply with respect to any final order  
7           issued under section 409(c) of such Act that was in  
8           effect on such date.

9           (e) AIRPORT ELIGIBILITY.—The first sentence of sec-  
10          tion 186(d) of such Act (117 Stat. 2518) is amended by  
11          inserting “and for the portion of fiscal year 2008 ending  
12          before July 1, 2008,” after “2007.”.

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