



(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend title 49, United States Code, to clarify airport revenue use of
local general sales taxes, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. DAVID SCOTT of Georgia introduced the following bill; which was referred
to the Committee on _____

A BILL

To amend title 49, United States Code, to clarify airport
revenue use of local general sales taxes, 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. AMENDMENTS TO TITLE 49, UNITED STATES**
4 **CODE.**

5 (a) WRITTEN ASSURANCES ON REVENUE USE.—Sec-
6 tion 47107(b) of title 49, United States Code, is amended
7 by adding at the end the following:

1 “(4) This subsection does not apply to local general
2 sales taxes as provided in section 47133(b)(4).”.

3 (b) RESTRICTION ON USE OF REVENUES.—Section
4 47133(b) of title 49, United States Code, is amended by
5 adding at the end the following:

6 “(4) LOCAL GENERAL SALES TAXES.—Sub-
7 section (a) shall not apply to revenues from gen-
8 erally applicable sales taxes imposed by a local gov-
9 ernment provided—

10 “(A) the local government had a generally
11 applicable sales tax that did not exclude avia-
12 tion fuel in effect prior to December 9, 2014;

13 “(B) the local government is not a sponsor
14 of a public airport; and

15 “(C) a large hub airport, which had more
16 than 35,000,000 enplanements in calendar year
17 2021, is located within the jurisdiction of the
18 local government.”.