

## LEGISLATIVE HISTORY OF BILLS AND AMENDMENTS SEEKING TO OVERTURN FAA’S POLICY ON GENERAL SALES TAXES

[FAA-2013-0988 Federal Aviation Administration Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel](#)

- **November 21, 2013** – FAA proposes “Policy and Procedures Concerning the Use of Airport Revenue” with comments due by January 21, 2014.
- **January 31, 2014** – FAA reopens the comment period until March 3, 2014
- **November 7, 2014** – FAA posts final policy effective on December 8, 2014.

CONGRESS	AMENDMENT/BILL	SPONSOR	CO-SPONSOR	DESCRIPTION	ACTION
114 <sup>th</sup>	<a href="#">Amendment #21</a> to H.R. 4441	Napolitano (D-CA)	None	Overturns FAA policy	02.11.16 - filed in House T&I markup; withdrawn
115 <sup>th</sup>	<a href="#">Amendment #17</a> to H.R. 2997	Lowenthal (D-CA)	Napolitano (D-CA)	Overturns FAA policy	06.27.17 –filed in House T&I markup; withdrawn
115 <sup>th</sup>	<a href="#">Amendment #27</a> to H.R. 2997	Lowenthal (D-CA)	Napolitano (D-CA) Garamendi (D-CA) Huffman (D-CA) Bass (D-CA) Lewis (D-GA) Scott (D-GA)	Grandfathers in current voter approved sales taxes from the FAA policy and clarifies the policy so that funds can be reinvested in transportation projects	10.05.17 – filed in House Rules Committee
115 <sup>th</sup>	<a href="#">Amendment #154</a> to H.R. 2997	Lewis (D-GA)	None	Overturns FAA policy and restores the right of local governments that do not own or operate an airport to collect general sales taxes that capture jet fuel sales within their jurisdiction.	10.05.17 – filed in House Rules Committee

115 <sup>th</sup>	<a href="#">Language in Report 115-138 to accompany S.1655</a> , FY 2018 THUD Appropriations bill	Feinstein (D-CA)	None	Encourages DOT to postpone enforcement and work with local governments to develop a path forward to allow the use of local sales tax purposes consistent with their enactment	Enacted; was not removed by final FY 2018 bill or conference report
116 <sup>th</sup>	<a href="#">H.R. 2939 – the State and Local General Sales Tax Protection Act</a>	Napolitano (D-CA)	Scott (D-GA) Lewis (D-GA) Lowenthal (D-CA) Huffman (D-CA) Rouda (D-CA) Carbajal (D-CA) Garamendi (D-CA) Schiff (D-CA) Eshoo (D-CA)	Exempts state and local sales general sales taxes from FAA policy	05.23.19 – Introduced; referred to House T&I Committee, Aviation Subcommittee
116 <sup>th</sup>	<a href="#">Amendment #133</a> to H.R. 2	Napolitano (D-CA)	Scott (D-GA) Lewis (D-GA) Lowenthal (D-CA) Huffman (D-CA) Garamendi (D-CA) Rouda (D-CA) Schiff (D-CA)	Overturns a 2014 FAA policy change and reestablishes previous FAA interpretation and enforcement that the restriction on the use of aviation fuel tax revenues for airport purposes applies to excise taxes and not general sales taxes.	06.25.20 – filed in the House Rules Committee  06.29.20 – <a href="#">Made In Order by the House Rules Committee and included in En Bloc Group C to H.R. 2</a>  06.30.20 – Amendment (En Bloc C) approved by voice vote.  07.02.20 – H.R. 2 approved in House

					by a roll call vote of 233-188.
116 <sup>th</sup>	<a href="#">Language in the Explanatory Statement</a> that accompanied the Senate FY 2021 THUD Appropriations bill	Feinstein (D-CA)	None	Encourages DOT to continue to work with state and local governments to develop a path forward allow the use of local sales tax revenues generated on the sale of aviation fuel that is consistent with their enactment.	Explanatory Statement was attached to Committee introduced bill.  Bill did not see action in Committee or in full Senate.
116 <sup>th</sup>	<a href="#">Language in the Explanatory Statement</a> that accompanied Division L of H.R. 133, the FY 2021 Omnibus and COVID Relief and Response Act	Feinstein (D-CA)	None	Encourages DOT to continue to work with state and local governments to develop a path forward allow the use of local sales tax revenues generated on the sale of aviation fuel that is consistent with their enactment.	12.21.20 – H.R. 133 approved in House by vote of 359-53  12.21.20 – Approved in Senate by vote of 92-6
117 <sup>th</sup>	<a href="#">H.R. 3618 – the State and Local General Sales Tax Protection Act</a>	Napolitano (D-CA)	Scott (D-GA) Garamendi (D-CA) Huffman (D-CA) Lowenthal (D-CA) Schiff (D-CA) Williams (D-GA)	Exempts state and local sales general sales taxes from FAA policy.	05.28.21 – Introduced; referred to House T&I Committee
117 <sup>th</sup>	<a href="#">S. 2859 - a bill to amend title 49, United States</a>	Warnock (D-GA)	Ossoff (D-GA) Padilla (D-CA)	Exempts state and local sales general sales taxes from FAA policy.	09.27.21 – Introduced; referred to the

	<a href="#">Code, to clarify the use of certain taxes and revenues</a>				Senate Commerce Committee
118 <sup>th</sup>	<a href="#">H.R. 695 – the State and Local General Sales Tax Protection Act</a>	Napolitano (D-CA)	Williams (D-GA) Huffman (D-CA) Garamendi (D-CA) Scott (D-GA)	Exempts state and local sales general sales taxes from FAA policy.	02.02.23 – Introduced; referred to House T&I Committee
118 <sup>th</sup>	<a href="#">S. 882 – a bill to amend title 49, United States Code, to clarify the use of certain taxes and revenues</a>	Warnock (D-GA)	Ossoff (D-GA) Padilla (D-CA)	Exempts state and local sales general sales taxes from FAA policy.	03.21.23 – Introduced; referred to the Senate Commerce Committee
118 <sup>th</sup>	<a href="#">Amendment #12</a> to H.R. 3935	Napolitano (D-CA)	None	Exempts state and local sales general sales taxes from FAA policy.	06.13.23 – filed in House T&I markup; withdrawn
118 <sup>th</sup>	<a href="#">S.1939</a> – FAA Reauthorization Act of 2023 (Section 624)	Cantwell (D-WA)	Cruz (R-TX) Duckworth (D-IL) Moran (R-KS)	Exempts Clayton County local general sales taxes from FAA policy.	06.12.23 – Introduced; referred to Senate Commerce Committee
118 <sup>th</sup>	<a href="#">Amendment #86</a> to H.R. 3935	Napolitano (D-CA)	Scott (D-GA) Williams (D-GA) Garamendi (D-CA) Huffman (D-CA)	Exempts state and local sales general sales taxes from FAA policy.	07.12.23 – filed in House Rules Committee