

118TH CONGRESS
1ST SESSION

H. R. 3796

To provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2023

Mr. SMITH of Missouri introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry.

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. EXTENSION OF TAXES FUNDING AIRPORT AND**
4 **AIRWAYS TRUST FUND.**

5 (a) FUEL.—Section 4081(d)(2)(B) of the Internal
6 Revenue Code of 1986 is amended by striking “September
7 30, 2023” and inserting “September 30, 2028”.

8 (b) TICKET.—

1 (1) PERSONS.—Section 4261(k)(1)(A)(ii) of
2 such Code is amended by striking “September 30,
3 2023” and inserting “September 30, 2028”.

4 (2) PROPERTY.—Section 4271(d)(1)(A)(ii) of
5 such Code is amended by striking “September 30,
6 2023” and inserting “September 30, 2028”.

7 (c) FRACTIONAL OWNERSHIP PROGRAMS.—

8 (1) FUEL TAX.—Section 4043(d) of such Code
9 is amended by striking “September 30, 2023” and
10 inserting “September 30, 2028”.

11 (2) TREATMENT AS NONCOMMERCIAL AVIA-
12 TION.—Section 4083(b) of such Code is amended by
13 striking “October 1, 2023” and inserting “October
14 1, 2028”.

15 (3) EXEMPTION FROM TICKET TAX.—Section
16 4261(j) of such Code is amended by striking “Sep-
17 tember 30, 2023” and inserting “September 30,
18 2028”.

19 **SEC. 2. DESIGNATION OF CERTAIN AIRPORTS AS PORTS OF**
20 **ENTRY.**

21 (a) IN GENERAL.—The President shall—

22 (1) pursuant to the Act of August 1, 1914 (38
23 Stat. 623, chapter 223; 19 U.S.C. 2), designate each
24 airport described in subsection (b) as a port of
25 entry; and

1 (2) terminate the application of the user fee re-
2 quirement under section 236 of the Trade and Tar-
3 riff Act of 1984 (19 U.S.C. 58b) with respect to the
4 airport.

5 (b) AIRPORTS DESCRIBED.—An airport described in
6 this subsection is an airport that—

7 (1) is a primary airport (as defined in section
8 47102 of title 49, United States Code);

9 (2) is located not more than 30 miles from the
10 northern or southern international land border of
11 the United States;

12 (3) is associated, through a formal, legal instru-
13 ment, including a valid contract or governmental or-
14 dinance, with a land border crossing or a seaport not
15 more than 30 miles from the airport; and

16 (4) through such association, meets the numer-
17 ical criteria considered by U.S. Customs and Border
18 Protection for establishing a port of entry, as set
19 forth in—

20 (A) Treasury Decision 82–37 (47 Fed.
21 Reg. 10137; relating to revision of customs cri-
22 teria for establishing ports of entry and sta-
23 tions), as revised by Treasury Decisions 86–14
24 (51 Fed. Reg. 4559) and 87–65 (52 Fed. Reg.
25 16328); or

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(B) any successor guidance or regulation.

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