

116TH CONGRESS
2D SESSION

H. R. 8490

To provide that for taxable years beginning before 1980 the Federal income tax deductibility of flight training expenses shall be determined without regard to whether such expenses were reimbursed through certain veterans educational assistance allowances, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 1, 2020

Mr. KATKO (for himself and Mr. BRINDISI) introduced the following bill; which was referred to the Committee on Veterans' Affairs, and in addition to the Committees on Ways and Means, and 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

A BILL

To provide that for taxable years beginning before 1980 the Federal income tax deductibility of flight training expenses shall be determined without regard to whether such expenses were reimbursed through certain veterans educational assistance allowances, 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Promoting Careers in
3 Aviation for America’s Veterans Act of 2020”.

4 **SEC. 2. TREATMENT OF CERTAIN REIMBURSED FLIGHT**
5 **TRAINING EXPENSES.**

6 (a) IN GENERAL.—In the case of a taxable year be-
7 ginning before January 1, 1980, the determination of
8 whether a deduction is allowable under section 162(a) of
9 the Internal Revenue Code of 1986 for flight training ex-
10 penses shall be made without regard to whether the tax-
11 payer was reimbursed for any portion of such expenses
12 under section 1677(b) of title 38, United States Code (as
13 in effect before its repeal by Public Law 97–35).

14 (b) STATUTE OF LIMITATIONS.—If refund or credit
15 of any overpayment of tax resulting from the application
16 of subsection (a) is prevented at any time before the close
17 of the 1-year period beginning on the date of the enact-
18 ment of this Act by the operation of any law or rule of
19 law (including res judicata), refund or credit of such over-
20 payment (to the extent attributable to the application of
21 subsection (a)) may, nevertheless, be made or allowed if
22 claim therefor is filed before the close of such 1-year pe-
23 riod.

1 **SEC. 3. USE OF DEPARTMENT OF VETERANS AFFAIRS EDU-**
2 **CATIONAL ASSISTANCE BENEFITS FOR PRI-**
3 **VATE PILOT CERTIFICATION COURSES.**

4 Section 3034(d) of title 38, United States Code, is
5 amended—

6 (1) in paragraph (1), by inserting “and” after
7 the semicolon;

8 (2) by striking paragraph (2); and

9 (3) by redesignating paragraph (3) as para-
10 graph (2).

11 **SEC. 4. NATIONAL STRATEGY TO PROVIDE ASSISTANCE TO**
12 **VETERANS PURSUING CAREERS IN AVIATION.**

13 The Secretary of Veterans Affairs, in coordination
14 with the Secretary of Defense and the Secretary of Labor,
15 shall develop a national strategy for providing assistance
16 to veterans in pursuing careers in aviation. Such strategy
17 shall include—

18 (1) an assessment of existing programs to de-
19 velop methods and procedures of informing veterans
20 of any benefits to which they may be entitled relat-
21 ing to the pursuit of a career in aviation;

22 (2) a survey of existing private and public em-
23 ployment opportunities for veterans in the aviation
24 industry; and

1 (3) policy recommendations for providing assist-
2 ance to veterans who are interested in pursuing ca-
3 reers in aviation.

4 **SEC. 5. APPORTIONMENT OF FUNDS FOR COVERED AIR-**
5 **PORTS.**

6 Section 47114(d)(3) of title 49, United States Code,
7 is amended by adding at the end the following:

8 “(E)(i) Notwithstanding subparagraph
9 (A), the Secretary shall apportion \$150,000 to
10 a covered airport.

11 “(ii) Section 47106(a)(7) of this title shall
12 not apply to funds apportioned under this sub-
13 paragraph.

14 “(iii) In this subparagraph, the term ‘cov-
15 ered airport’ means an airport that—

16 “(I) is a privately owned reliever air-
17 port;

18 “(II) is a public-use airport; and

19 “(III) is listed as having an unclassi-
20 fied status under the most recent national
21 plan of integrated airport systems.”.

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