

S 1109

A bill to amend the Internal Revenue Code of 1986 to clarify the excise tax exemptions for aerial applicators of fertilizers or other substances.

Congress: 107 (2001–2003, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 27, 2001

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jun 27, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/senate-bill/1109>

Sponsor

Name: Sen. Cochran, Thad [R-MS]

Party: Republican • **State:** MS • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Lincoln, Blanche L. [D-AR]	D · AR		Jun 27, 2001

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 27, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 27, 2001)

Amends the Internal Revenue Code to eliminate the waiver requirement by a farm owner, operator, or tenant in order for an aerial applicator of agricultural fertilizer or other substances to qualify for a gasoline-farming use (excise) tax exemption in the case of an applicator who is the ultimate purchaser of the gasoline so used. Includes within such exemption: (1) gasoline used between the airfield and farm; and (2) aviation fuel.

Exempts fixed-wing aerial applicators of fertilizer or other substances for forestry use from the passenger air transportation (excise) tax.

Actions Timeline

- Jun 27, 2001:** Introduced in Senate
- Jun 27, 2001:** Read twice and referred to the Committee on Finance.