

S 1410

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: Sep 6, 2001

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

Latest Action: Read twice and referred to the Committee on Finance. (Sep 6, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/senate-bill/1410>

Sponsor

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

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

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Breaux, John B. [D-LA]	D · LA		Sep 6, 2001
Sen. Lincoln, Blanche L. [D-AR]	D · AR		Sep 6, 2001
Sen. Lugar, Richard G. [R-IN]	R · IN		Sep 6, 2001
Sen. Landrieu, Mary L. [D-LA]	D · LA		Oct 11, 2001
Sen. Lott, Trent [R-MS]	R · MS		Mar 13, 2002

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 6, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 6, 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 gasoline used between the airfield and farm.

Exempts fixed-wing aircraft used for forestry purposes from the passenger air transportation (excise) tax.

.

Actions Timeline

- **Sep 6, 2001:** Introduced in Senate
- **Sep 6, 2001:** Read twice and referred to the Committee on Finance.