

HR 1317

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

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 18, 2003

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Mar 18, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/1317>

Sponsor

Name: Rep. Brady, Kevin [R-TX-8]

Party: Republican • **State:** TX • **Chamber:** House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Herger, Wally [R-CA-2]	R · CA		Apr 3, 2003
Rep. Berry, Marion [D-AR-1]	D · AR		May 8, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 18, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 552	Identical bill	Mar 6, 2003: Read twice and referred to the Committee on Finance.

Summary (as of Mar 18, 2003)

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

- **Mar 18, 2003:** Introduced in House
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