

## S 552

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:** 108 (2003–2005, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 6, 2003

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 6, 2003)

**Official Text:** <https://www.congress.gov/bill/108th-congress/senate-bill/552>

### Sponsor

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

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Breaux, John B. [D-LA]	D · LA		Mar 6, 2003
Sen. Lincoln, Blanche L. [D-AR]	D · AR		Mar 6, 2003
Sen. Lott, Trent [R-MS]	R · MS		Mar 6, 2003
Sen. Lugar, Richard G. [R-IN]	R · IN		Mar 6, 2003

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 6, 2003

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
108 HR 1317	Identical bill	<b>Mar 18, 2003:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Mar 6, 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

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- **Mar 6, 2003:** Introduced in Senate
- **Mar 6, 2003:** Read twice and referred to the Committee on Finance.