

## HR 1387

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

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 17, 2005

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 17, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/1387>

### Sponsor

**Name:** Rep. Herger, Wally [R-CA-2]

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Berry, Marion [D-AR-1]	D · AR		Mar 17, 2005
Rep. Brady, Kevin [R-TX-8]	R · TX		Mar 17, 2005
Rep. Costa, Jim [D-CA-20]	D · CA		Mar 17, 2005
Rep. McCrery, Jim [R-LA-4]	R · LA		Mar 17, 2005

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 17, 2005

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
109 S 688	Identical bill	<b>Apr 4, 2005:</b> Read twice and referred to the Committee on Finance.

Amends the Internal Revenue Code to provide that an aerial applicator of agricultural fertilizer or other substances who is the ultimate purchaser of gasoline used on farms may qualify for an excise tax exemption for such gasoline without the necessity of a waiver by farm owners, operators, or tenants of their right to be treated as users and ultimate purchasers of such gasoline. Includes within such tax exemption gasoline used for the direct flight between the airfield and one or more farms.

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

### **Actions Timeline**

---

- **Mar 17, 2005:** Introduced in House
- **Mar 17, 2005:** Introduced in House
- **Mar 17, 2005:** Referred to the House Committee on Ways and Means.