

## S 688

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:** 109 (2005–2007, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 4, 2005

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Apr 4, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/senate-bill/688>

### Sponsor

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

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Lincoln, Blanche L. [D-AR]	D · AR		Apr 4, 2005
Sen. Lugar, Richard G. [R-IN]	R · IN		Apr 4, 2005
Sen. Lott, Trent [R-MS]	R · MS		Apr 11, 2005

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 4, 2005

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
109 HR 1387	Identical bill	<b>Mar 17, 2005:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Apr 4, 2005)

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

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- **Apr 4, 2005:** Introduced in Senate
- **Apr 4, 2005:** Read twice and referred to the Committee on Finance.