S 2345

American Infrastructure Investment and Improvement Act of 2007

Congress: 110 (2007–2009, Ended)
Chamber: Senate
Policy Area: Transportation and Public Works
Introduced: Nov 13, 2007
Current Status: Placed on Senate Legislative Calendar under General Orders. Calendar No. 482.
Latest Action: Placed on Senate Legislative Calendar under General Orders. Calendar No. 482. (Nov 13, 2007)
Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/2345

Sponsor

Name: Sen. Baucus, Max [D-MT]
Party: Democratic • **State:** MT • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Reported Original Measure	Nov 13, 2007

Subjects & Policy Tags

Policy Area:

Transportation and Public Works

Related Bills

Bill	Relationship	Last Action
110 HR 3540	Related bill	**Jul 8, 2008:** Provisions extending both the AIP program and tax authority from July 1, 2008 through September 30, 2008 were included in H.R. 6327 (P.L. 110-253)
110 HR 5270	Related bill	**Jul 8, 2008:** Provisions extending both AIP program and tax authority from July 1, 2008 through September 30, 2008 were included in H.R. 6327 (P.L. 110-253)
110 HR 6327	Related bill	**Jun 30, 2008:** Became Public Law No: 110-253.
110 S 2530	Related bill	**Dec 19, 2007:** Read twice and referred to the Committee on Commerce, Science, and Transportation. (text of measure as introduced: CR S16016-16017)
110 HR 3539	Related bill	**Sep 20, 2007:** For Further Action See H.R.2881.

Summary (as of Nov 13, 2007)

American Infrastructure Investment and Improvement Act of 2007 - Amends the Internal Revenue Code to extend through FY2011: (1) the excise taxes on aviation fuels and transportation of persons and property by air; and (2) the expenditure authority for the Airport and Airway Trust Fund.

Imposes a new excise tax rate on aviation-grade kerosene.

Increases the excise tax imposed on tickets for air travel beginning and ending in the United States.

Establishes within the Airport and Airway Trust Fund an Air Traffic Control System Modernization Account.

Repeals the exemption from air transportation excise taxes for transportation by small aircraft operating on nonestablished lines.

Increases funding for the Highway Trust Fund.

Increases the rate of the Oil Spill Liability Trust Fund tax and extends such tax through 2017.

Denies a tax deduction for punitive damages in connection with a judgment or settlement of any claim.

Establishes a Motor Fuel Tax Enforcement Advisory Commission for the review of motor revenue fuel collections.

Restructures tax incentives for investment in the New York Liberty Zone.

Increases penalties for failure to file certain tax informational returns.

Exempts from the harbor maintenance tax certain commercial cargo loaded or unloaded at U.S. ports in the Great Lakes Saint Lawrence Seaway System.

Allows a new tax credit for investment in qualified rail infrastructure bonds.

Limits the deductibility of fines and penalties paid to a government for violations of law.

Sets forth additional rules for the tax treatment of high-income individuals who relinquish U.S. citizenship or residency to avoid U.S. taxation (expatriates).

Actions Timeline

- **Nov 13, 2007:** Introduced in Senate
- **Nov 13, 2007:** Committee on Finance. Original measure reported to Senate by Senator Baucus. With written report No. 110-228. Additional views filed.
- **Nov 13, 2007:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 482.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com