

HR 3608

To amend the Internal Revenue Code of 1986 to exempt amounts paid for aircraft management services from the excise taxes imposed on transportation by air.

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 24, 2015

Current Status: Placed on the Union Calendar, Calendar No. 618.

Latest Action: Placed on the Union Calendar, Calendar No. 618. (Sep 27, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/3608>

Sponsor

Name: Rep. Tiberi, Patrick J. [R-OH-12]

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

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Beatty, Joyce [D-OH-3]	D · OH		Sep 24, 2015
Rep. Kelly, Mike [R-PA-3]	R · PA		Sep 24, 2015
Rep. Pompeo, Mike [R-KS-4]	R · KS		Sep 24, 2015
Rep. Renacci, James B. [R-OH-16]	R · OH		Sep 24, 2015
Rep. Stivers, Steve [R-OH-15]	R · OH		Sep 24, 2015
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Sep 24, 2015
Rep. Graves, Sam [R-MO-6]	R · MO		Nov 2, 2015
Rep. Wilson, Frederica S. [D-FL-24]	D · FL		Nov 2, 2015
Rep. Collins, Chris [R-NY-27]	R · NY		Nov 5, 2015
Rep. Reed, Tom [R-NY-23]	R · NY		Feb 29, 2016

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Sep 27, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 S 2092	Identical bill	Sep 29, 2015: Read twice and referred to the Committee on Finance.

(Sec. 1) This bill amends the Internal Revenue Code to exempt from the excise tax on transportation of persons and property by air amounts paid by an aircraft owner or lessee for aircraft management services related to maintenance and support of the aircraft or flights on such aircraft.

Aircraft management services include assisting an aircraft owner with administrative and support services; obtaining insurance; maintenance, storage and fueling of aircraft; hiring, training, and provision of pilots and crew; establishing and complying with safety standards; or other services necessary to support flights operated by an aircraft owner.

In the case of an aircraft owner that is wholly-owned by another person, amounts paid by the other person on behalf of the aircraft owner must be treated as having been paid directly by the aircraft owner.

Actions Timeline

- **Sep 27, 2016:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 114-793.
- **Sep 27, 2016:** Placed on the Union Calendar, Calendar No. 618.
- **Jul 13, 2016:** Committee Consideration and Mark-up Session Held.
- **Jul 13, 2016:** Ordered to be Reported (Amended) by Voice Vote.
- **Sep 24, 2015:** Introduced in House
- **Sep 24, 2015:** Referred to the House Committee on Ways and Means.