

## S 321

A bill 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:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 7, 2017

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 7, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/321>

### Sponsor

**Name:** Sen. Brown, Sherrod [D-OH]

**Party:** Democratic • **State:** OH • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Portman, Rob [R-OH]	R · OH		Feb 7, 2017

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 7, 2017

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
115 S 1	Related bill	<b>Nov 28, 2017:</b> Placed on Senate Legislative Calendar under General Orders. Calendar No. 269.
115 HR 896	Related bill	<b>Feb 6, 2017:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Feb 7, 2017)

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.

## Actions Timeline

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- **Feb 7, 2017:** Introduced in Senate
- **Feb 7, 2017:** Read twice and referred to the Committee on Finance.