

## HR 896

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:** House

**Policy Area:** Taxation

**Introduced:** Feb 6, 2017

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 6, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/896>

### 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		Feb 6, 2017
Rep. Kelly, Mike [R-PA-3]	R · PA		Feb 6, 2017
Rep. Renacci, James B. [R-OH-16]	R · OH		Feb 6, 2017
Rep. Stivers, Steve [R-OH-15]	R · OH		Feb 6, 2017
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Feb 6, 2017
Rep. Graves, Sam [R-MO-6]	R · MO		Mar 1, 2017
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Mar 24, 2017
Rep. Lewis, Jason [R-MN-2]	R · MN		Mar 29, 2017
Rep. Loudermilk, Barry [R-GA-11]	R · GA		Apr 5, 2017
Rep. Bishop, Mike [R-MI-8]	R · MI		Nov 14, 2017

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 6, 2017

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
115 S 321	Related bill	Feb 7, 2017: Read twice and referred to the Committee on Finance.

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**

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- **Feb 6, 2017:** Introduced in House
- **Feb 6, 2017:** Referred to the House Committee on Ways and Means.