

S 2351

State and Local General Sales Tax Protection Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Transportation and Public Works

Introduced: Jul 18, 2023

Current Status: Read twice and referred to the Committee on Commerce, Science, and Transportation. (Sponsor introduc

Latest Action: Read twice and referred to the Committee on Commerce, Science, and Transportation. (Sponsor

introductory remarks on measure: CR S2990) (Jul 18, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/2351>

Sponsor

Name: Sen. Padilla, Alex [D-CA]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Feinstein, Dianne [D-CA]	D · CA		Jul 18, 2023

Committee Activity

Committee	Chamber	Activity	Date
Commerce, Science, and Transportation Committee	Senate	Referred To	Jul 18, 2023

Subjects & Policy Tags

Policy Area:

Transportation and Public Works

Related Bills

Bill	Relationship	Last Action
118 S 882	Related bill	Mar 21, 2023: Read twice and referred to the Committee on Commerce, Science, and Transportation.
118 HR 695	Related bill	Feb 2, 2023: Referred to the Subcommittee on Aviation.

State and Local General Sales Tax Protection Act

This bill specifies that certain requirements for aviation fuel tax revenue are limited to excise taxes on aviation fuel.

Current law requires that an Airport Improvement Program (AIP) grant recipient provide assurances that the proceeds from state and local taxes on aviation fuel will be used for the capital or operating costs of the airport or local airport system. Under current Federal Aviation Administration policy, this requirement applies to any tax on aviation fuel, regardless of whether the tax is imposed only on aviation fuel or is imposed on other products as well as aviation fuel.

This bill specifies that the AIP grant requirements apply only to state and local excise taxes on aviation fuel. The requirements do not apply to (1) state or local general sales taxes, or (2) state or local generally applicable sales taxes.

Actions Timeline

- **Jul 18, 2023:** Introduced in Senate
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