

S 882

State and Local General Sales Tax Protection Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Transportation and Public Works

Introduced: Mar 21, 2023

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

Latest Action: Read twice and referred to the Committee on Commerce, Science, and Transportation. (Mar 21, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/882>

Sponsor

Name: Sen. Warnock, Raphael G. [D-GA]

Party: Democratic • State: GA • Chamber: Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Ossoff, Jon [D-GA]	D · GA		Mar 21, 2023
Sen. Padilla, Alex [D-CA]	D · CA		Mar 21, 2023
Sen. Feinstein, Dianne [D-CA]	D · CA		Apr 17, 2023

Committee Activity

Committee	Chamber	Activity	Date
Commerce, Science, and Transportation Committee	Senate	Referred To	Mar 21, 2023

Subjects & Policy Tags

Policy Area:

Transportation and Public Works

Related Bills

Bill	Relationship	Last Action
118 S 2351	Related bill	Jul 18, 2023: Read twice and referred to the Committee on Commerce, Science, and Transportation. (Sponsor introductory remarks on measure: CR S2990)
118 HR 695	Identical 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

- **Mar 21, 2023:** Introduced in Senate
- **Mar 21, 2023:** Read twice and referred to the Committee on Commerce, Science, and Transportation.