

Summary of H.R. 3539

Extension of Existing Aviation Taxes

- The bill would extend the expiring taxes on air transportation of passengers and goods, and on fuel used in aviation. These taxes would be extended through September 30, 2011.
- The bill would also extend authority for the spending of sums in the Airport and Airways Trust Fund, in which the aviation taxes are deposited. That authority also would be extended through September 30, 2011.

Increase in General Aviation Fuel Taxes

- Increase the general aviation jet fuel tax rate from 21.8 cents per gallon to 35.9 cents.
- Increase the general aviation gasoline tax rate from 19.3 cents per gallon to 24.1 cents.
- These provisions would be effective as of January 1, 2008.
- Impose a floor stocks tax on fuel purchased but not used before effective date.

Dedicated Funding for Air Traffic Control Modernization

- All of the additional revenues raised by the new taxes would be dedicated to the FAA facilities and equipment account, to be used for the NextGen air traffic control modernization effort.