

JOINT COMMITTEE ON TAXATION

February 4, 2011

JCX-4-11

ESTIMATED REVENUE EFFECTS OF
THE "AIRPORT AND AIRWAY TRUST FUND REAUTHORIZATION ACT OF 2011,"
SCHEDULED FOR MARKUP BY THE SENATE COMMITTEE ON FINANCE ON FEBRUARY 8, 2011

Fiscal Years 2011 - 2021

[Millions of Dollars]

Provision	Effective	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2011-15	2011-20	2011-21
1. Extension of taxes funding Airport and Airway Trust Fund (sunset 9/30/13)	4/1/11	----- No Revenue Effect -----													
2. Extension of Airport and Airway Trust Fund expenditure authority (sunset 9/30/13)	4/1/11	----- No Revenue Effect -----													
3. Modification of excise tax on kerosene used in aviation (sunset 9/30/13) (35.9 cpg for noncommercial aviation)	freosa 3/31/11	25	56	58	2	---	---	---	---	---	---	---	141	141	141
4. Air Traffic Control System Modernization Account	DOE	----- Estimate To Be Provided By Congressional Budget Office -----													
5. Treatment of fractional ownership aircraft program (treated as noncommercial aviation: 35.9 cpg fuel tax, plus 14.1 cpg fuel surtax, exemption from taxes on commercial aviation) (sunset 9/30/13).....	fua 3/31/11 & ttpa 3/31/11	2	31	1	17	---	---	---	---	---	---	---	51	51	51
6. Termination of exemption for small aircraft on nonestablished lines except for aircraft solely operated for sightseeing	ttpa 3/31/11	1	4	4	4	5	5	6	6	6	7	8	18	48	56
7. Transparency in passenger tax disclosures	ttpa 3/31/11	----- Negligible Revenue Effect -----													
NET TOTAL		28	91	63	23	5	5	6	6	6	7	8	210	240	248

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. Date of enactment is assumed to be March 1, 2011.

Legend for "Effective" column:

DOE = date of enactment

freosa = fuels removed, entered, or sold after

fua = fuel used after

ttpa = taxable transportation provided after