

108TH CONGRESS
1ST SESSION

S. 1295

To clarify the definition of rural airports.

IN THE SENATE OF THE UNITED STATES

JUNE 19, 2003

Ms. MURKOWSKI introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To clarify the definition of rural airports.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. RURAL AIRPORTS.**

4 (a) IN GENERAL.—Section 4261(e)(1)(B)(ii) of the
5 Internal Revenue Code of 1986 is amended—

6 (1) by striking “or” at the end of subclause (I);

7 (2) by striking the period at the end of sub-
8 clause (II) and inserting “, or”; and

9 (3) by adding at the end the following:

10 “(III) is not connected by paved roads
11 to another airport.”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to calendar years beginning after
3 December 31, 2002.

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