



TaxNewsFlash

United States

No. 2018-170

April 27, 2018

Legislative update: House passes FAA bill, including ticket and fuel tax extensions

The U.S. House of Representatives today passed a bipartisan bill, H.R. 4, the *FAA Reauthorization Act of 2018*, by a vote of 393 to 13.

Read [text](#) of the bill.

The bill, in addition to various provisions related to the reauthorization of the Federal Aviation Administration, contains extensions of a number of trust fund-related taxes, including:

- Airline ticket taxes imposed under sections 4261 and 4271
- Aviation fuel taxes imposed under section 4081
- Provisions related to fractional ownership programs

The taxes, most of which are currently scheduled to expire on September 30, 2018, would be extended through September 30, 2023, by this legislation.

What's next?

The bill will be transmitted to the Senate. It is not clear whether or when the Senate will consider the bill.

The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to be applied to any specific reader's particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their

respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)