

AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. _____
OFFERED BY MR. SMITH OF MISSOURI

Strike all after the enacting clause and insert the following:

1 SECTION 1. EXTENSION OF TAXES FUNDING AIRPORT AND
2 AIRWAYS TRUST FUND.

3 (a) FUEL TAXES.—Section 4081(d)(2)(B) of the In-
4 ternal Revenue Code of 1986 is amended by striking “Sep-
5 tember 30, 2023” and inserting “September 30, 2028”.

6 (b) TICKET TAXES.—

7 (1) PERSONS.—Section 4261(k)(1)(A)(ii) of
8 such Code is amended by striking “September 30,
9 2023” and inserting “September 30, 2028”.

10 (2) PROPERTY.—Section 4271(d)(1)(A)(ii) of
11 such Code is amended by striking “September 30,
12 2023” and inserting “September 30, 2028”.

13 (c) FRACTIONAL OWNERSHIP PROGRAMS.—

14 (1) FUEL TAX.—Section 4043(d) of such Code
15 is amended by striking “September 30, 2023” and
16 inserting “September 30, 2028”.

17 (2) TREATMENT AS NONCOMMERCIAL AVIA-
18 TION.—Section 4083(b) of such Code is amended by

1 striking “October 1, 2023” and inserting “October
2 1, 2028”.

3 (3) EXEMPTION FROM TICKET TAX.—Section
4 4261(j) of such Code is amended by striking “Sep-
5 tember 30, 2023” and inserting “September 30,
6 2028”.

7 **SEC. 2. DESIGNATION OF CERTAIN AIRPORTS AS PORTS OF**
8 **ENTRY.**

9 (a) IN GENERAL.—The President shall—

10 (1) pursuant to the Act of August 1, 1914 (38
11 Stat. 623, chapter 223; 19 U.S.C. 2), designate each
12 airport described in subsection (b) as a port of
13 entry; and

14 (2) terminate the application of the user fee re-
15 quirement under section 236 of the Trade and Tar-
16 iff Act of 1984 (19 U.S.C. 58b) with respect to the
17 airport.

18 (b) AIRPORTS DESCRIBED.—An airport described in
19 this subsection is an airport that—

20 (1) is a primary airport (as defined in section
21 47102 of title 49, United States Code);

22 (2) is located not more than 30 miles from the
23 northern or southern international land border of
24 the United States;

1 (3) is associated, through a formal, legal instru-
2 ment, including a valid contract or governmental or-
3 dinance, with a land border crossing or a seaport not
4 more than 30 miles from the airport; and

5 (4) through such association, meets the numer-
6 ical criteria considered by U.S. Customs and Border
7 Protection for establishing a port of entry, as set
8 forth in—

9 (A) Treasury Decision 82–37 (47 Fed.
10 Reg. 10137; relating to revision of customs cri-
11 teria for establishing ports of entry and sta-
12 tions), as revised by Treasury Decisions 86–14
13 (51 Fed. Reg. 4559) and 87–65 (52 Fed. Reg.
14 16328); or

15 (B) any successor guidance or regulation.

