

**SEC. 9502. AIRPORT AND AIRWAY TRUST FUND.**  
**(P.L. 118-41)**

**PRIOR LAW**

**(As of May 9, 2024)**

For earlier versions, click [here](#).

**SEC. 9502. AIRPORT AND AIRWAY TRUST FUND.**

**(a) Creation of Trust Fund** — There is established in the Treasury of the United States a trust fund to be known as the “Airport and Airway Trust Fund”, consisting of such amounts as may be appropriated, credited, or paid into the Airport and Airway Trust Fund as provided in this section, section 9503(c)(5), or section 9602(b).

**(b) Transfers to Airport and Airway Trust Fund** — There are hereby appropriated to the Airport and Airway Trust Fund amounts equivalent to—

**(1)** the taxes received in the Treasury under—

**(A)** section 4041(c) (relating to aviation fuels),

**(B)** section 4043 (relating to surtax on fuel used in aircraft part of a fractional ownership program),

**(C)** sections 4261 and 4271 (relating to transportation by air), and

**(D)** section 4081 with respect to aviation gasoline and kerosene to the extent attributable to the rate specified in section 4081(a)(2)(C), and

**(2)** the amounts determined by the Secretary of the Treasury to be equivalent to the amounts of civil penalties collected under section 47107(m) of title 49, United States Code.

There shall not be taken into account under paragraph (1) so much of the taxes imposed by section 4081 as are determined at the rate specified in section 4081(a)(2)(B).

**(c) Appropriation of additional sums** — There are hereby authorized to be appropriated to the Airport and Airway Trust Fund such additional sums as may be required to make the expenditures referred to in subsection (d) of this section.

**(d) Expenditures from Airport and Airway Trust Fund**

**(1) Airport and airway program** — Amounts in the Airport and Airway Trust Fund shall be available, as provided by appropriation Acts, for making expenditures before May 11, 2024, to meet those obligations of the United States—

**(A)** incurred under title I of the Airport and Airway Development Act of 1970 or of the Airport and Airway Development Act Amendments of 1976 or of the Aviation Safety and Noise Abatement Act of 1979 or under the Fiscal Year 1981 Airport Development Authorization Act or the provisions of the Airport and Airway Improvement Act of 1982 or the Airport and Airway Safety and Capacity Expansion Act of 1987 or the Federal Aviation Administration Research, Engineering, and Development Authorization Act of 1990 or the Aviation Safety and Capacity Expansion Act of 1990 or the Airport and Airway Safety, Capacity, Noise Improvement, and Intermodal Transportation Act of 1992 or the Airport Improvement Program Temporary Extension Act of 1994 or the Federal Aviation Administration Authorization Act of 1994 or the Federal Aviation Reauthorization Act of 1996 or the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 providing for payments from the Airport and Airway Trust Fund or the Interim Federal Aviation Administration Authorization Act or section 6002 of the 1999 Emergency Supplemental Appropriations Act, Public Law 106-59, or the Wendell H. Ford Aviation Investment and Reform Act for the 21st Century or the Aviation and Transportation Security Act or the Vision 100—Century of Aviation Reauthorization Act or any joint resolution making continuing appropriations for the fiscal year 2008 or the Department of Transportation Appropriations Act, 2008 or the Airport and Airway Extension Act of 2008 or the Federal Aviation Administration Extension Act of 2008 or the Federal Aviation Administration Extension Act of 2008, Part II or the Federal Aviation Administration Extension Act of 2009 or any joint resolution making continuing appropriations for the fiscal year 2010 or the Fiscal Year 2010 Federal Aviation Administration Extension Act or the Fiscal Year 2010 Federal Aviation Administration Extension Act, Part II or the Federal Aviation

**AIRPORT AND AIRWAY EXTENSION ACT OF 2024, PART II**

**[P.L. 118-60](#)**

**Enacted: May 10, 2024**

[Text of Related Tax Provisions](#)

**Conference Committee Report**

No report.

**HOUSE PASSED H.R. 8289**

**[H.R. 8289](#)**, 118<sup>th</sup> Cong., 2<sup>nd</sup> Sess. (May 8, 2024)

*Editor’s Note:* On Mar. 9, 2024, the Senate cleared H.R. 8289 without amendment by unanimous consent. [Text of Related Tax Provisions](#)

**House of Representatives Committee Report**

No report.

Administration Extension Act of 2010 or the Airport and Airway Extension Act of 2010 or the Airport and Airway Extension Act of 2010, Part II or the Airline Safety and Federal Aviation Administration Extension Act of 2010 or the Airport and Airway Extension Act of 2010, Part III or the Airport and Airway Extension Act of 2010, Part IV or the Airport and Airway Extension Act of 2011 or the Airport and Airway Extension Act of 2011, Part II or the Airport and Airway Extension Act of 2011, Part III or the Airport and Airway Extension Act of 2011, Part IV or the Airport and Airway Extension Act of 2011, Part V or the Airport and Airway Extension Act of 2012 or the FAA Modernization and Reform Act of 2012 or the Airport and Airway Extension Act of 2015 or the Airport and Airway Extension Act of 2016 or the FAA Extension, Safety, and Security Act of 2016 or the Disaster Tax Relief and Airport and Airway Extension Act of 2017 or the Airport and Airway Extension Act of 2018 or the Airport and Airway Extension Act of 2018, Part II or the FAA Reauthorization Act of 2018 or title II of division B of the Continuing Appropriations Act, 2024 and Other Extensions Act or the Airport and Airway Extension Act of 2023, Part II or the Airport and Airway Extension Act of 2024;

(B) heretofore or hereafter incurred under part A of subtitle VII of title 49, United States Code, which are attributable to planning, research and development, construction, or operation and maintenance of—

- (i) air traffic control,
  - (ii) air navigation,
  - (iii) communications, or
  - (iv) supporting services,
- for the airway system; or

(C) for those portions of the administrative expenses of the Department of Transportation which are attributable to activities described in subparagraph (A) or (B).

Any reference in subparagraph (A) to an Act shall be treated as a reference to such Act and the corresponding provisions (if any) of title 49, United States Code, as such Act and provisions were in effect on the date of the enactment of the last Act referred to in subparagraph (A).

**(2) Transfers from Airport and Airway Trust Fund on account of certain refunds** — The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after August 31, 1982, in respect of fuel used in aircraft, under section 6420 (relating to amounts paid in respect of gasoline used on farms), 6421 (relating to amounts paid in respect of gasoline used for certain nonhighway purposes), or 6427 (relating to fuels not used for taxable purposes) (other than subsection (l)(4) thereof).

**(3) Transfers from the Airport and Airway Trust Fund on account of certain section 34 credits** — The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the credits allowed under section 34 (other than payments made by reason of paragraph (4) of section 6427(l)) with respect to fuel used after August 31, 1982. Such amounts shall be transferred on the basis of estimates by the Secretary of the Treasury, and proper adjustments shall be made in amounts subsequently transferred to the extent prior estimates were in excess of or less than the credits allowed.

**(4) Transfers for refunds and credits not to exceed Trust Fund revenues attributable to fuel used** — The amounts payable from the Airport and Airway Trust Fund under paragraph (2) or (3) shall not exceed the amounts required to be appropriated to such Trust Fund with respect to fuel so used.

**(5) Transfers from Airport and Airway Trust Fund on account of refunds of taxes on transportation by air** — The Secretary of the Treasury shall pay from time to time from the Airport and Airway Trust Fund into the general fund of the Treasury amounts equivalent to the amounts paid after December 31, 1995, under section 6402 (relating to authority to make credits or refunds) or section 6415 (relating to credits or refunds to persons who collected certain taxes) in respect of taxes under sections 4261 and 4271.

**(6) Transfers from the Airport and Airway Trust Fund on account of certain airports** — The Secretary of the Treasury may transfer from the Airport and Airway Trust Fund to the Secretary of Transportation or the Administrator of the Federal Aviation Administration an amount to make a payment to an airport affected by a diversion that

is the subject of an administrative action under paragraph (3) or a civil action under paragraph (4) of section 47107(m) of title 49, United States Code.

**(e) Limitation on transfers to Trust Fund**

**(1) In general** — Except as provided in paragraph (2), no amount may be appropriated or credited to the Airport and Airway Trust Fund on and after the date of any expenditure from the Airport and Airway Trust Fund which is not permitted by this section. The determination of whether an expenditure is so permitted shall be made without regard to—

**(A)** any provision of law which is not contained or referenced in this title or in a revenue Act; and

**(B)** whether such provision of law is a subsequently enacted provision or directly or indirectly seeks to waive the application of this subsection.

**(2) Exception for prior obligations** — Paragraph (1) shall not apply to any expenditure to liquidate any contract entered into (or for any amount otherwise obligated) before May 11, 2024, in accordance with the provisions of this section.

**(f) Additional transfer to Trust Fund** — Out of money in the Treasury not otherwise appropriated, there is hereby appropriated \$14,000,000,000 to the Airport and Airway Trust Fund.



**TITLE II—AVIATION REVENUE PROVISIONS**

**SEC. 201. EXPENDITURE AUTHORITY FROM AIRPORT AND  
AIRWAY TRUST FUND**

## TITLE II—AIRPORT REVENUE PROVISIONS

### SEC. 201. EXPENDITURE AUTHORITY FROM AIRPORT AND AIRWAY TRUST FUND.

(a) Sections 9502(d)(1) and 9502(e)(2) of the Internal Revenue Code of 1986 shall be applied by substituting “May 18, 2024” for “May 11, 2024”.

26 USC 9502.

(b) Section 9502(d)(1)(A) of the Internal Revenue Code of 1986 is amended by striking the semicolon at the end and inserting “or the Airport and Airway Extension Act of 2024, Part II;”.

### SEC. 202. EXTENSION OF TAXES FUNDING AIRPORT AND AIRWAY TRUST FUND.

(a) Sections 4043(d), 4081(d)(2)(B), 4261(j), 4261(k)(1)(A)(ii), and 4271(d)(1)(A)(ii) of the Internal Revenue Code of 1986 shall be applied by substituting “May 17, 2024” for “May 10, 2024”.

(b) Section 4083(b) of such Code shall be applied by substituting “May 18, 2024” for “May 11, 2024”.

Approved May 10, 2024.

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#### LEGISLATIVE HISTORY—H.R. 8289:

CONGRESSIONAL RECORD, Vol. 170 (2024):

May 8, considered and passed House.

May 9, considered and passed Senate.



**TITLE II—AVIATION REVENUE PROVISIONS**

**SEC. 201. EXPENDITURE AUTHORITY FROM AIRPORT AND  
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