

Public Law 110–253  
110th Congress

An Act

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, and for other purposes.

June 30, 2008  
[H.R. 6327]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Federal Aviation Administration Extension Act of 2008”.

Federal Aviation  
Administration  
Extension Act of  
2008.  
26 USC 1 note.

**SEC. 2. EXTENSION OF TAXES FUNDING AIRPORT AND AIRWAY TRUST FUND.**

(a) **FUEL TAXES.**—Subparagraph (B) of section 4081(d)(2) of the Internal Revenue Code of 1986 is amended by striking “June 30, 2008” and inserting “September 30, 2008”.

26 USC 4081.

(b) **TICKET TAXES.**—

(1) **PERSONS.**—Clause (ii) of section 4261(j)(1)(A) of the Internal Revenue Code of 1986 is amended by striking “June 30, 2008” and inserting “September 30, 2008”.

26 USC 4261.

(2) **PROPERTY.**—Clause (ii) of section 4271(d)(1)(A) of such Code is amended by striking “June 30, 2008” and inserting “September 30, 2008”.

26 USC 4271.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on July 1, 2008.

26 USC 4081  
note.

**SEC. 3. EXTENSION OF AIRPORT AND AIRWAY TRUST FUND EXPENDITURE AUTHORITY.**

(a) **IN GENERAL.**—Paragraph (1) of section 9502(d) of the Internal Revenue Code of 1986 is amended—

26 USC 9502.

(1) by striking “July 1, 2008” and inserting “October 1, 2008”, and

(2) by inserting “or the Federal Aviation Administration Extension Act of 2008” before the semicolon at the end of subparagraph (A).

(b) **CONFORMING AMENDMENT.**—Paragraph (2) of section 9502(e) of such Code is amended by striking the date specified in such paragraph and inserting “October 1, 2008”.

(c) **EXTENSION OF EXPIRING AVIATION PROGRAM AUTHORITY.**—

(1) Section 40117(l)(7) of title 49, United States Code, is amended by striking “the date that is 3 years after the date of issuance of regulations to carry out this subsection.” and inserting “September 30, 2008.”.

(2) Section 47141(f) of title 49, United States Code, is amended by striking “September 30, 2007.” and inserting “September 30, 2008.”.

(3) Section 161 of the Vision 100—Century of Aviation Reauthorization Act (49 U.S.C. 47109 note) is amended by striking “fiscal year 2008 before July 1, 2008.” and inserting “fiscal year 2008.”.

(4) Section 186(d) of the Vision 100—Century of Aviation Reauthorization Act (Pub. L. No. 108-176, 117 Stat. 2490, 2518) is amended by striking “October 1, 2007, and for the portion of fiscal year 2008 ending before July 1, 2008,” and inserting “October 1, 2008.”.

(5) Section 47115(j) of title 49, United States Code, is amended by striking “fiscal years 2004 through 2007,” and inserting “fiscal years 2004 through 2008.”.

(6) Section 44302(f)(1) of title 49, United States Code, is amended by striking “August 31, 2008” and inserting “November 30, 2008”.

(7) Section 44303(b) of such title is amended by striking “December 31, 2008” and inserting “March 31, 2009”.

26 USC 9502  
note.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect on July 1, 2008.

**SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM.**

(a) AUTHORIZATION OF APPROPRIATIONS.—Section 48103(5) of title 49, United States Code, is amended to read as follows:

“(5) \$3,675,000,000 for fiscal year 2008.”.

(b) PROJECT GRANT AUTHORITY.—Section 47104(c) of such title is amended by striking “June 30, 2008,” and inserting “September 30, 2008.”.

49 USC 47104  
note.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on July 1, 2008.

Approved June 30, 2008.

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**LEGISLATIVE HISTORY—H.R. 6327:**

CONGRESSIONAL RECORD, Vol. 154 (2008):

June 24, considered and passed House.

June 26, considered and passed Senate.