

118TH CONGRESS
1ST SESSION

S. 2351

To amend title 49, United States Code, to clarify the use of certain taxes and revenues.

IN THE SENATE OF THE UNITED STATES

JULY 18, 2023

Mr. PADILLA (for himself and Mrs. FEINSTEIN) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

A BILL

To amend title 49, United States Code, to clarify the use of certain taxes and revenues.

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. SHORT TITLE.**

4 This Act may be cited as the “State and Local Gen-
5 eral Sales Tax Protection Act”.

6 **SEC. 2. AVIATION EXCISE FUEL TAXES.**

7 (a) IN GENERAL.—Section 47107(b) of title 49,
8 United States Code, is amended—

9 (1) in each of paragraphs (1) and (2) by strik-
10 ing “local taxes” and inserting “local excise taxes”;

1 (2) in paragraph (3) by striking “State tax”
2 and inserting “State excise tax”; and

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

4 “(4) This subsection does not apply to State or local
5 general sales taxes nor to State or local generally applica-
6 ble sales taxes.”.

7 (b) CONFORMING AMENDMENTS.—Section 47133 of
8 title 49, United States Code, is amended—

9 (1) in subsection (a) in the matter preceding
10 paragraph (1) by striking “Local taxes” and insert-
11 ing “Local excise taxes”;

12 (2) in subsection (b), by striking “local taxes”
13 and inserting “local excise taxes”;

14 (3) in subsection (c) by striking “State tax”
15 and inserting “State excise tax”; and

16 (4) by adding at the end the following:

17 “(d) LIMITATION ON APPLICABILITY.—This sub-
18 section shall not apply to—

19 “(1) State or local general sales taxes; or

20 “(2) State or local generally applicable sales
21 taxes.”.

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