

119TH CONGRESS  
1ST SESSION

# H. R. 6673

To amend title 49, United States Code, to clarify airport revenue use of local general sales taxes, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 11, 2025

Mr. DAVID SCOTT of Georgia introduced the following bill; which was referred to the Committee on Transportation and Infrastructure

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## A BILL

To amend title 49, United States Code, to clarify airport revenue use of local general sales taxes, and for other purposes.

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. AMENDMENTS TO TITLE 49, UNITED STATES**  
4       **CODE.**

5       (a) WRITTEN ASSURANCES ON REVENUE USE.—Sec-  
6       tion 47107(b) of title 49, United States Code, is amended  
7       by adding at the end the following:

8       “(4) This subsection does not apply to local general  
9       sales taxes as provided in section 47133(b)(4).”.

1 (b) RESTRICTION ON USE OF REVENUES.—Section  
2 47133(b) of title 49, United States Code, is amended by  
3 adding at the end the following:

4 “(4) LOCAL GENERAL SALES TAXES.—Sub-  
5 section (a) shall not apply to revenues from gen-  
6 erally applicable sales taxes imposed by a local gov-  
7 ernment provided—

8 “(A) the local government had a generally  
9 applicable sales tax that did not exclude avia-  
10 tion fuel in effect prior to December 9, 2014;

11 “(B) the local government is not a sponsor  
12 of a public airport; and

13 “(C) a large hub airport, which had more  
14 than 35,000,000 enplanements in calendar year  
15 2021, is located within the jurisdiction of the  
16 local government.”.

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