

PUBLIC LAW 111-329—DEC. 22, 2010

AIRPORT AND AIRWAY EXTENSION ACT
OF 2010, PART IV

Public Law 111–329
111th Congress

An Act

Dec. 22, 2010
[H.R. 6473]

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend the airport improvement program, and for other purposes.

Airport and
Airway
Extension Act
of 2010, Part IV.
26 USC 1 note.

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 “Airport and Airway Extension Act of 2010, Part IV”.

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

26 USC 4081. (a) **FUEL TAXES.**—Subparagraph (B) of section 4081(d)(2) of the Internal Revenue Code of 1986 is amended by striking “December 31, 2010” and inserting “March 31, 2011”.

(b) **TICKET TAXES.**—

(1) **PERSONS.**—Clause (ii) of section 4261(j)(1)(A) of the Internal Revenue Code of 1986 is amended by striking “December 31, 2010” and inserting “March 31, 2011”.

(2) **PROPERTY.**—Clause (ii) of section 4271(d)(1)(A) of such Code is amended by striking “December 31, 2010” and inserting “March 31, 2011”.

26 USC 4081
note. (c) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on January 1, 2011.

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—

(1) by striking “January 1, 2011” and inserting “April 1, 2011”; and

(2) by inserting “or the Airport and Airway Extension Act of 2010, Part IV” 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 “January 1, 2011” and inserting “April 1, 2011”.

26 USC 9502
note. (c) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on January 1, 2011.

SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM.

(a) **AUTHORIZATION OF APPROPRIATIONS.**—

(1) **IN GENERAL.**—Section 48103 of title 49, United States Code, is amended—

(A) by striking “and” at the end of paragraph (6);

(B) by striking the period at the end of paragraph (7) and inserting “; and”; and

(C) by inserting after paragraph (7) the following:

“(8) \$1,850,000,000 for the 6-month period beginning on October 1, 2010.”.

(2) OBLIGATION OF AMOUNTS.—Subject to limitations specified in advance in appropriation Acts, sums made available pursuant to the amendment made by paragraph (1) may be obligated at any time through September 30, 2011, and shall remain available until expended.

(3) PROGRAM IMPLEMENTATION.—For purposes of calculating funding apportionments and meeting other requirements under sections 47114, 47115, 47116, and 47117 of title 49, United States Code, for the 6-month period beginning on October 1, 2010, the Administrator of the Federal Aviation Administration shall—

Time period.

(A) first calculate funding apportionments on an annualized basis as if the total amount available under section 48103 of such title for fiscal year 2011 were \$3,700,000,000; and

(B) then reduce by 50 percent—

(i) all funding apportionments calculated under subparagraph (A); and

(ii) amounts available pursuant to sections 47117(b) and 47117(f)(2) of such title.

(b) PROJECT GRANT AUTHORITY.—Section 47104(c) of such title is amended by striking “December 31, 2010,” and inserting “March 31, 2011,”.

SEC. 5. EXTENSION OF EXPIRING AUTHORITIES.

(a) Section 40117(l)(7) of title 49, United States Code, is amended by striking “January 1, 2011.” and inserting “April 1, 2011.”.

(b) Section 44302(f)(1) of such title is amended—

(1) by striking “December 31, 2010,” and inserting “March 31, 2011,”; and

(2) by striking “March 31, 2011,” and inserting “June 30, 2011,”.

(c) Section 44303(b) of such title is amended by striking “March 31, 2011,” and inserting “June 30, 2011,”.

(d) Section 47107(s)(3) of such title is amended by striking “January 1, 2011.” and inserting “April 1, 2011.”.

(e) Section 47115(j) of such title is amended by striking “January 1, 2011,” inserting “April 1, 2011,”.

(f) Section 47141(f) of such title is amended by striking “December 31, 2010.” and inserting “March 31, 2011.”.

(g) Section 49108 of such title is amended by striking “December 31, 2010,” and inserting “March 31, 2011,”.

(h) Section 161 of the Vision 100—Century of Aviation Reauthorization Act (49 U.S.C. 47109 note) is amended by striking “January 1, 2011,” and inserting “April 1, 2011,”.

(i) Section 186(d) of such Act (117 Stat. 2518) is amended by striking “January 1, 2011,” inserting “April 1, 2011,”.

124 STAT. 3568

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Effective date.
49 USC 40117
note.

(j) The amendments made by this section shall take effect on January 1, 2011.

Approved December 22, 2010.

LEGISLATIVE HISTORY—H.R. 6473:

CONGRESSIONAL RECORD, Vol. 156 (2010):

Dec. 2, considered and passed House.

Dec. 18, considered and passed Senate.

