

**AMENDMENT TO H.R. 4441**  
**OFFERED BY MR. COHEN OF TENNESSEE**

At the end of title VI, add the following:

1 **SEC. 617. STATE TAXATION.**

2 Section 40116(d)(2)(A)(iv) of title 49, United States  
3 Code, is amended to read as follows:

4 “(iv) levy or collect a tax, fee, or charge,  
5 first taking effect after August 23, 1994, upon  
6 any business located at a commercial service  
7 airport or operating as a permittee of such an  
8 airport, other than a tax, fee, or charge that—

9 “(I) is wholly utilized for airport or  
10 aeronautical purposes;

11 “(II) first took effect after August 23,  
12 1994, and before the date of enactment of  
13 this subclause; and

14 “(III) is generally imposed on sales or  
15 services by that State, political subdivision  
16 of a State, or authority acting for a State  
17 or political subdivision.”.

