

**AMENDMENT TO THE AMENDMENT IN THE  
NATURE OF A SUBSTITUTE TO H.R. 3935  
OFFERED BY MRS. NAPOLITANO OF CALIFORNIA**

At the end of subtitle A of title IV, add the following:

1 **SEC. \_\_\_\_. AVIATION EXCISE FUEL TAX.**

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

4 (1) in paragraph (1) by striking “local taxes”  
5 and inserting “State and local excise taxes”; and

6 (2) by adding at the end the following:

7 “(4) This subsection shall not apply to State or local  
8 general sales taxes nor to State or local generally applica-  
9 ble sales taxes.”.

10 (b) REVENUES.—Section 47133 of title 49, United  
11 States Code, is amended—

12 (1) in subsection (a) by striking “Local taxes”  
13 and inserting “State and local excise taxes”; and

14 (2) by adding at the end the following:

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

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

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

