

POLICY RESOLUTION PR-22-06
TITLE: TRANSPORTATION TRUST FUNDS ATTRIBUTION AND ENFORCEMENT

WHEREAS, in order to reduce tax evasion, Congress enacted in the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA LU, P.L. 109-59) a new method of collecting taxes on aviation jet fuel, resulting in a loss of revenue to the Airport and Airway Trust Fund; and

WHEREAS, the U.S. Internal Revenue Service (IRS) is preparing to issue regulations to implement this provision; and

WHEREAS, it is the intent of Congress that transportation excise taxes be properly collected, attributed and deposited in their respective Trust Funds;

NOW, THEREFORE, BE IT RESOLVED, by the American Association of State Highway and Transportation Officials that the Aviation Trust Fund be reimbursed for inadvertent losses of revenue resulting from the collection and enforcement mechanisms currently in place by an offset from the General Fund, equivalent to the amount of the revenue lost; and

BE IT FURTHER RESOLVED, that the Administration address the methods of collection and enforcement in order to ensure proper collection and attribution to the Trust Funds.