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# 15 U.S. Code § 9046

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## Suspension of certain aviation excise taxes

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### **(a) Transportation by air**

In the case of any amount paid for transportation by air (including any amount treated as paid for transportation by air by reason of section 4261(e)(3) of title 26) during the excise tax holiday period, no tax shall be imposed under section 4261 or 4271 of title 26. The preceding sentence shall not apply to amounts paid on or before March 27, 2020.

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