

**SENATE JOINT RESOLUTION NO. 35**  
**IN THE LEGISLATURE OF THE STATE OF ALASKA**  
**SEVENTEENTH LEGISLATURE - SECOND SESSION**

**BY THE SENATE LABOR AND COMMERCE COMMITTEE**

**Introduced: 1/13/92**  
**Referred: Transportation, L&C**

**A RESOLUTION**

**1 Urging the United States Congress to eliminate a federal excise tax involving air travel**  
**2 to or from Alaska.**

**3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

**4 WHEREAS** the states of Alaska and Hawaii are not connected by land to the other states of the  
**5 union, and all flights from other states to destinations in Alaska or Hawaii must pass through**  
**6 international air space; and**

**7 WHEREAS** air travel is a major means of traveling to Alaska and Hawaii from the other states;  
**8 and**

**9 WHEREAS** a significant part of Alaska's economy, including tourism, depends on air travel  
**10 originating in the other states; and**

**11 WHEREAS** air travel between Alaska and the other states develops strong economic ties between  
**12 the states and encourages business development in the United States; and**

**13 WHEREAS** under 26 U.S.C. 4261(c) the federal government imposes an excise tax of \$6.00 a  
**14 ticket on flights that originate in the United States and travel through international air space and, in the**  
**15 case of state-to-state travel, this tax only applies to flights that originate or terminate in Alaska or**  
**16 Hawaii; and**

1       **WHEREAS** Alaska and Hawaii are states of the union and entitled to equal treatment with other  
2 states and, therefore, state-to-state air travel that originates or terminates in Alaska or Hawaii should not  
3 be taxed in the same manner as foreign travel;

4       **BE IT RESOLVED** that the Alaska State Legislature urges the United States Congress to amend  
5 26 U.S.C. 4261(c) to eliminate the federal excise tax imposed by that subsection on flights between  
6 Alaska or Hawaii and the contiguous United States so long as the airplane does not make a scheduled  
7 stop in a foreign country between Alaska or Hawaii and the contiguous United States.

8       **COPIES** of this resolution shall be sent to the Honorable Dan Quayle, Vice-President of the  
9 United States and President of the U.S. Senate; the Honorable Robert C. Byrd, President Pro Tempore  
10 of the U.S. Senate; the Honorable Thomas S. Foley, Speaker of the U.S. House of Representatives; and  
11 to the Honorable Ted Stevens and the Honorable Frank Murkowski, U.S. Senators, and the Honorable  
12 Don Young, U.S. Representative, members of the Alaska delegation in Congress.