

## Adam Feinberg Discusses U.S. Air Travel Taxation in Tax Notes Talk Podcast

### **"The Sky's the Limit: Looking at U.S. Air Travel Taxation"**

***TAX NOTES TALK***

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Adam Feinberg discussed U.S. air travel taxation, how it affects passengers, and the biggest issues for airlines with David Stewart, editor in chief of *Tax Notes Today International*, on this episode of *Tax Notes Talk* podcast. Feinberg explained the various taxes that passengers see on their air travel ticket, including the taxes under Internal Revenue Code Section 4261 as well as a host of user fees. He also explained airlines' role as the statutory collector of such taxes. Feinberg discussed a variety of issues relating to air transportation taxes, including the interplay between such taxes and taxes on aviation fuel. He also commented on the upheaval caused by the COVID-19 pandemic and the tax implications caused by the massive reduction in air travel right after the pandemic started around March 2020.