

Rev. Proc. 97-46

SECTION 1. PURPOSE

This revenue procedure provides a list of “rural airports” as that term is defined in § 4261(e)(1)(B) of the Internal Revenue Code, for purposes of computing the tax on air transportation. The revenue procedure also provides guidance on how to calculate the tax in certain circumstances.

SECTION 2. BACKGROUND

Section 1031 of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, (the Act) extends and modifies the tax imposed by § 4261 on amounts paid for the transportation of persons by air. The new rules relating to domestic air transportation apply to amounts paid after September 30, 1997, for transportation beginning after that date. The Act generally provides a tax rate of 7.5 percent of the amount paid for taxable transportation. However, the rate is 9 percent for transportation beginning after September 30,

1997, and before October 1, 1998, and 8 percent for transportation beginning after September 30, 1998, and before October 1, 1999. The 7.5 percent rate is effective for transportation beginning after September 30, 1999.

In addition, the Act subjects each domestic segment of taxable transportation to a segment tax. The initial tax rate is \$1.00 per domestic segment for segments beginning after September 30, 1997, and before October 1, 1998. The segment tax increases to a fully phased in rate of \$3.00 per domestic segment for segments beginning during calendar year 2002. After calendar year 2002, the \$3.00 segment tax will be indexed for inflation.

Transportation segments beginning or ending at a rural airport are not subject to the temporary 9 percent and 8 percent rates and are exempt from the segment tax. Thus, transportation segments beginning or ending at a rural airport are subject only to a 7.5 percent rate on the amount paid for the transportation segments.

An airport is a rural airport, as defined in § 4261(e)(1)(B), for a calendar year if -

(i) fewer than 100,000 commercial passengers departed by air during the second preceding calendar year from that airport,

and

(ii) the airport is either (A) not located within 75 miles of another airport from which 100,000 or more commercial passengers departed during the second preceding calendar year, or (B) receiving essential air service subsidies as of August 5, 1997.

SECTION 3. SCOPE

This revenue procedure lists, based on information supplied by the Office of Airline Information at the Department of Transportation, airports that will be treated as rural airports for calendar year 1997. A subsequent revenue procedure will provide a similar list of rural airports for calendar year 1998. For calendar year 1997, the list in this revenue procedure may be relied upon unless and until modified or superseded by a subsequent revenue procedure. In addition, any airport not listed in this revenue procedure is, nevertheless, a rural airport if it meets the requirements of § 4261(e)(1)(B) set forth above.

SECTION 4. PROCEDURE

.01 The following airports will be treated as rural airports for calendar year 1997:

<i>CODE</i>	<i>LOCATION*</i>	<i>AIRPORT NAME</i>	<i>COUNTRY</i>
YAC	CAT LAKE, ONTARIO	CATLAKE	CANADA
YAG	FORT FRANCES, ONTARIO	FORT FRANCES MUNI	CANADA
YAM	SAULTSTE. MARIE, ONTARIO	SAULTSTE MARIE	CANADA
YAZ	TOFINO, B.C.	TOFINO	CANADA
YBC	BAIE COMEAU, QUEBEC	BAIE COMEAU	CANADA
YBG	SAGUENAY, QUEBEC	BAGOTVILLE	CANADA
YBL	CAMPBELL RIVER, B.C.	CAMPBELL RIVER	CANADA
YBR	BRAN WN, MANITOBA	BRANDON	CANADA
YBV	BERENS RIVER MANITOBA	BERENS RIVER	CANADA
YCF	CORTES BAY, B.C.	CORTES BAY	CANADA
YCG	CASTLEGAR/NELSON/TRAIL, B.C.	CASTLEGAR	CANADA
YCL	CHARLO, NEW BRUNSWICK	CHARLO	CANADA
YDN	DAUPHIN, MANITOBA	DAUPHIN	CANADA
YDS	DESOLATION SOUND, B.C.	DESOLATION SOUND	CANADA
YEL	ELLIOT LAKE, ONTARIO	ELLIOT LAKE MUNI	CANADA
YFC	FREDERICTON, NEW BRUNSWICK	FREDERICTON	CANADA
YGE	GORGE HARBOR, B.C.	GORGE HARBOR	CANADA
YGK	KINGSTON, ONTARIO	KINGSTON	CANADA
YGN	GREENWAYSOUND, B.C.	GREENWAYSOUND	CANADA
YGP	GASPE, QUEBEC	GASPE	CANADA
YGQ	GERALDTON, ONTARIO	GERALDTON	CANADA
YHD	DRYDEN, ONTARIO	DRYDEN MUNICIPAL	CANADA
YHH	CAMPBELL RIVER, B.C.	HARBOR SPB	CANADA
YHN	HORNEPAYNE, ONTARIO	HORNEPAYNE	CANADA

YIB	ATIKOKAN, ONTARIO	ATIKOKAN MUNICIPAL	CANADA
YIG	BIG BAYMARINA, B.C.	BIG BAYMARINA	CANADA
YKX	KIRKLAND LAKE, ONTARIO	KIRKLAND LAKE	CANADA
YLD	CHAPLEAU, ONTARIO	CHAPLEAU	CANADA
YML	MURRAYBAY, QUEBEC	CHARLEVOIX	CANADA
YMP	PORT MCNEIL, B.C.	PORT MCNEIL	CANADA
YNK	NOOTKA SOUND, B.C.	NOOTKA SOUND	CANADA
YPL	PICKLE LAKE, ONTARIO	PICKLE LAKE	CANADA
YQI	YARMOUTH, NOVASCOTIA	YARMOUTH	CANADA
YQK	KENORA, ONTARIO	KENORA	CANADA
YQL	LETHBRIDGE, ALBERTA	LETHBRIDGE	CANADA
YQQ	COMOX, B.C.	COMOX	CANADA
YQV	YORKTON, SASK.	YORKTON	CANADA
YRL	RED LAKE, ONTARIO	RED LAKE	CANADA
YSB	SUDBURY, ONTARIO	SUDBURY	CANADA
YSC	SHERBROOKE, QUEBEC	SHEREBROOKE	CANADA
YSJ	ST. JOHN, N.B.	SAINT JOHN	CANADA
YSP	MARATHON, ONTARIO	MARATHON	CANADA
YSZ	SQUIRREL COVE, B.C.	SQUIRRELCOVE	CANADA
YTA	PEMBROKE ONTARIO	PEMBROKE	CANADA
YTJ	TERRACE BAY, ONTARIO	TERRACE BAY	CANADA
YTP	TOFINO, B.C.	TOFINO SPB	CANADA
YTS	TIMMINS, ONTARIO	TIMMINS	CANADA
YVB	BONAVENTURE, QUEBEC	BONAVENTURE	CANADA
YWL	WILLIAMS LAKE, B.C.	WILLIAMS LAKE	CANADA
YWR	WHITE RIVER, ONTARIO	WHITE RIVER	CANADA
YXC	CRANBROOK, B.C.	CRANBROOK	CANADA
YXH	MEDICINE HAT, ALBERTA	MEDICINE HAT	CANADA
YXL	SIOUX LOOKOUT, ONTARIO	SIOUX LOOKOUT	CANADA
YXR	EARLTON, ONTARIO	EARLTON	CANADA
YXZ	WAWA, ONTARIO	WAWA	CANADA
YYB	NORTH BAY, ONTARIO	NORTH BAY	CANADA
YYG	CHARLOTTETOWN, P.E.I.	CHARLOTTETOWN	CANADA
YYU	KAPUSKASING, ONTARIO	KAPUSKASING	CANADA
YYY	MONT JOLI, QUEBEC	MONT JOLI	CANADA
YZT	PORT HARDY, B.C.	PORT HARDY	CANADA
YZV	SEVEN ISLANDS, QUEBEC	SEPT-ILES	CANADA
BHL	BAHIAANGELES		MEXICO
CVM	CIUDAD VICTORIA, TAMAULIPAS		MEXICO
PDS	PIEDRAS NEGRAS, COAHUILA		MEXICO
SFH	SAN FELIPE		MEXICO
SNQ	SAN QUINTIN		MEXICO
ABI	ABILENE, TEXAS	ABILENE MUNICIPAL	UNITED STATES
ABL	AMBLER, ALASKA	AMBLER RIVER	UNITED STATES
ABR	ABERDEEN, SOUTH DAKOTA	ABERDEEN REGIONAL	UNITED STATES
ABY	ALBANY, GEORGIA	DOUGHERTY COUNTY	UNITED STATES
ACT	WACO, TEXAS	WACO MUNICIPAL	UNITED STATES
ACV	EUREKA/ARCATA, CALIFORNIA	ARCATA	UNITED STATES
ADK	ADAK ISLAND, ALASKA	ADAK ISLAND NS	UNITED STATES
ADQ	KODIAK, ALASKA	METROPOLITAN AREA	UNITED STATES
AET	ALLAKAKET, ALASKA	ALLAKAKET	UNITED STATES
AEX	ALEXANDRIA, LOUISIANA	ENGLAND AFB	UNITED STATES
AFK	ANDREAFSKI, ALASKA	ANDREAFSKI	UNITED STATES
AIA	ALLIANCE, NEBRASKA	ALLIANCE MUNICIPAL	UNITED STATES
AIN	WAINWRIGHT, ALASKA	WAINWRIGHT	UNITED STATES
AKB	ATKA, ALASKA	ATKA	UNITED STATES
AKK	AKHIOK, ALASKA	AKHIOK SPB	UNITED STATES
AKN	KING SALMON, ALASKA	KING SALMON	UNITED STATES

AKO	AKRON, COLORADO	WASHINGTON COUNTY	UNITED STATES
AKP	ANAKTUVIK PASS, ALASKA	ANAKTUVUK PASS	UNITED STATES
ALE	ALPINE, TEXAS	ALPINE CASPARIS MUNI	UNITED STATES
ALM	ALAMOGORDO, NEW MEXICO	ALAMOGORDO MUNICIPAL	UNITED STATES
ALS	ALAMOSA, COLORADO	ALAMOSAMUNICIPAL	UNITED STATES
ALZ	ALITAK, ALASKA	ALITAK SPB	UNITED STATES
ANB	ANNISTON, ALABAMA	ANNISTON COUNTY	UNITED STATES
ANI	ANIAK, ALASKA	ANIAK	UNITED STATES
ANV	ANVIK, ALASKA	ANVIK	UNITED STATES
AOO	ALTOONA, PENNSYLVANIA	BLAIR COUNTY	UNITED STATES
AOS	AMOOK BAY, ALASKA	AMOOK	UNITED STATES
APN	ALPENA, MICHIGAN	ALPENACOUNTY REGL	UNITED STATES
ARC	ARCTIC VILLAGE, ALASKA	ARCTIC VILLAGE	UNITED STATES
ART	WATERTOWN, NEWYORK	WATERTOWN MUNICIPAL	UNITED STATES
ATK	ATQASUK, ALASKA	ATQASUK	UNITED STATES
ATY	WATERTOWN, SOUTH DAKOTA	WATERTOWN MUNICIPAL	UNITED STATES
AUG	AUGUSTA, MAINE	AUGUSTA STATE	UNITED STATES
AUK	ALAKANUK, ALASKA	ALAKANUK	UNITED STATES
BAR	BAKER ISLAND, ALASKA	BAKER AAF	UNITED STATES
BCE	BRYCE CANYON, UTAH	BRYCE CANYON	UNITED STATES
BFF	SCOTTSBLUFF, NEBRASKA	SCOTTS BLUFF COUNTY	UNITED STATES
BHB	BAR HARBOR, MAINE	BAR HARBOR	UNITED STATES
BIC	BIG CREEK, ALASKA	BIG CREEK	UNITED STATES
BIG	BIG DELTA, ALASKA	BIG DELTAINTERMED	UNITED STATES
BJI	BEMIDJI, MINNESOTA	BEMIDJI-BELTRAMI CO.	UNITED STATES
BKC	BUCKLAND, ALASKA	BUCKLAND	UNITED STATES
BKW	BECKLEY, WESTVIRGINIA	RALEIGH COUNTY MEML	UNITED STATES
BKX	BROOKINGS, SOUTH DAKOTA		UNITED STATES
BLF	PRINCETON/BLEFIELD, WV	MERCER COUNTY	UNITED STATES
BNF	BARANOF, ALASKA	WARM SPRING BAYSPB	UNITED STATES
BRD	BRAINERD, MINNESOTA	CROW WING COUNTY	UNITED STATES
BRW	BARROW, ALASKA	BARROWWBAS	UNITED STATES
BSZ	BARTLETTS, ALASKA	BARTLETTS	UNITED STATES
BTI	BARTER ISLAND, ALASKA	BARTER ISLAND	UNITED STATES
BTT	BETTLES, ALASKA	BETTLES	UNITED STATES
BVD	BEAVER INLET, ALASKA	BEAVER INLET SEWPORT	UNITED STATES
BWD	BROWNWOOD, TEXAS	BROWNWOOD MUNICIPAL	UNITED STATES
BYA	BOUNDARY, ALASKA	BOUNDARY	UNITED STATES
CBE	CUMBERLAND, MARYLAND	WILEYFORD	UNITED STATES
CDB	COLD BAY, ALASKA	COLD BAY	UNITED STATES
CDC	CEDAR CITY, UTAH	CEDAR CITYMUNICIPAL	UNITED STATES
CDL	CANDLE, ALASKA	CANDLE	UNITED STATES
CDR	CHADRON, NEBRASKA	CHADRON MUNICIPAL	UNITED STATES
CDV	CORDOVA, ALASKA	MILE 13 FIELD	UNITED STATES
CEC	CRESCENT CITY, CALIFORNIA	JACK MC NAMARAFIELD	UNITED STATES
CEM	CENTRAL, ALASKA	CENTRAL	UNITED STATES
CEZ	CORTEZ, COLORADO	MONTEZUMACOUNTY	UNITED STATES
CFA	COFFEE POINT, ALASKA	COFFEE POINT	UNITED STATES
CGI	CAPE GIRARDEAU, MISSOURI	CAPE GIRARDEAU MUNI	UNITED STATES
CHP	CIRCLE HOT SPRINGS, ALASKA	CIRCLE HOT SPRINGS	UNITED STATES
CHU	CHUATHBALUK, ALASKA	CHUATHBALUK	UNITED STATES
CIC	CHICO, CALIFORNIA	CHICO MUNI	UNITED STATES
CIK	CHALKYITSIK, ALASKA	CHALKYITSIK	UNITED STATES
CIL	COUNCIL, ALASKA	MELSING CREEK	UNITED STATES
CIU	SAULTSTE MARIE, MICHIGAN	CHIPPEWA COUNTY	UNITED STATES
CJI	CRAFTON ISLAND, ALASKA	CRAFTON ISLAND SPB	UNITED STATES
CKB	CLARKSBURG, WEST VIRGINIA	BENEDUM	UNITED STATES
CKD	CROOKED CREEK, ALASKA	CROOKED CREEK	UNITED STATES

CKX	CHICKEN, ALASKA	CHICKEN	UNITED STATES
CLP	CLARKS POINT, ALASKA	CLARKS POINT	UNITED STATES
CMX	HANCOCK/HOUGHTON, MICHIGAN	HOUGHTON COUNTYMEML	UNITED STATES
CNM	CARLSBAD, NEW MEXICO	CAVERN CITYAIR TERM	UNITED STATES
CNY	MOAB, UTAH	CANYONLANDS FIELD	UNITED STATES
COD	LOVELL/CODY, WYOMING	YELLOWSTONE REGIONAL	UNITED STATES
COU	COLUMBIA, MISSOURI	COLUMBIAREGIONAL	UNITED STATES
CPR	CASPER, WYOMING	CASPER	UNITED STATES
CSG	COLUMBUS, GEORGIA	METROPOLITAN AREA	UNITED STATES
CVN	CLOVIS, NEW MEXICO	CLOVIS MUNICIPAL	UNITED STATES
CVS	CLOVIS, NEW MEXICO	CANNON AFB	UNITED STATES
CXC	CHITINA, ALASKA	CHITINA	UNITED STATES
CXF	COLDFOOT, ALASKA	COLDFOOT	UNITED STATES
CYF	CHEFORNAK, ALASKA	CRYSTALLAKE	UNITED STATES
CYM	CHATHAM, ALASKA		UNITED STATES
CYS	CHEYENNE, WYOMING	CHEYENNE MUNICIPAL	UNITED STATES
CYT	CAPE YAKATAGA, ALASKA	YAKATAGAINTERMEDIAT	UNITED STATES
CZF	CAPE ROMANZOF, ALASKA	CAPE ROMANZOF AFS	UNITED STATES
CZN	CHISANA, ALASKA	CHISANAFIELD	UNITED STATES
DDC	DODGE CITY, KANSAS	DODGE CITY MUNICIPAL	UNITED STATES
DGB	DANGER BAY, ALASKA	DANGER BAY	UNITED STATES
DHN	DOTHAN, ALABAMA	DOTHAN	UNITED STATES
DIK	DICKINSON, NORTH DAKOTA	DICKINSON	UNITED STATES
DIO	DIOMEDE ISLAND, ALASKA	LITTLE DIOMEDE	UNITED STATES
DLG	DILLINGHAM, ALASKA	DILLINGHAM MUNI	UNITED STATES
DRG	DEERING, ALASKA	DEERING	UNITED STATES
DRO	DURANGO, COLORADO	LAPLATA	UNITED STATES
DRT	DEL RIO, TEXAS	DELRIO INTL	UNITED STATES
DUJ	DU BOIS, PENNSYLVANIA	JEFFERSON COUNTY	UNITED STATES
DUT	DUTCH HARBOR, ALASKA	EMERGENCYFIELD	UNITED STATES
DVL	DEVILS LAKE, NORTH DAKOTA	DEVILS LAKE MUNI	UNITED STATES
DYS	ABILENE, TEXAS	DYESS AFB	UNITED STATES
EAA	EAGLE, ALASKA	EAGLE MUNICIPAL	UNITED STATES
EAR	KEARNEY, NEBRASKA	KEARNEY MUNI	UNITED STATES
EAT	WENATCHEE, WASHINGTON	PANGBORN FIELD	UNITED STATES
EDA	EDNABAY, ALASKA	EDNABAY	UNITED STATES
EEN	KEENE, NEWHAMPSHIRE		UNITED STATES
EGX	EGEGIK, ALASKA	EGEGIK	UNITED STATES
EHM	CAPE NEWENHAM, ALASKA	CAPE NEWENHAM AFS	UNITED STATES
ELD	ELDORADO/CAMDEN, ARKANSAS	GOODWIN FIELD	UNITED STATES
ELI	ELIM, ALASKA	ELIM	UNITED STATES
ELY	ELY, NEVADA	YELLAND	UNITED STATES
EMK	EMMONAK, ALASKA	EMMONAK	UNITED STATES
ENV	WENDOVER, UTAH	WENDOVER	UNITED STATES
ESC	ESCANABA, MICHIGAN	DELTACOUNTY	UNITED STATES
ESF	ALEXANDRIA, LOUISIANA	ESLER FIELD	UNITED STATES
FFM	FERGUS FALLS, MINNESOTA	FERGUS FALLS MUNI	UNITED STATES
FKL	OILCITY/FRANKLIN, PENNSYLVANIA		UNITED STATES
FLT	FLAT, ALASKA	FLAT	UNITED STATES
FMC	FIVE MILE CAMP, ALASKA	FIVE MILE	UNITED STATES
FMN	FARMINGTON, NEW MEXICO	FARMINGTON MUNICIPAL	UNITED STATES
FNR	FUNTER BAY, ALASKA		UNITED STATES
FOD	FT. DODGE, IOWA	FORT DODGE MUNICIPAL	UNITED STATES
FOE	TOPEKA, KANSAS	FORBES AFB	UNITED STATES
FRM	FAIRMONT, MINNESOTA	FAIRMONT MUNICIPAL	UNITED STATES
FYU	FT. YUKON, ALASKA	FORT YUKON MUNICIPAL	UNITED STATES
GAL	GALENA, ALASKA	GALENA	UNITED STATES
GAM	GAMBELL, ALASKA	GAMBELL MUNICIPAL	UNITED STATES

GBD	GREATBEND, KANSAS	GREAT BEND MUNICIPAL	UNITED STATES
GBH	GALBRAITH LAKE, ALASKA	GALBRAITH LAKE	UNITED STATES
GCC	GILLETTE, WYOMING	CAMPBELL COUNTY	UNITED STATES
GCK	GARDEN CITY, KANSAS	GARDEN CITYMUNI	UNITED STATES
GDV	GLENDIVE, MONTANA	DAWSON COMMUNITY	UNITED STATES
GFB	TOGIAK FISH, ALASKA	TOGIAK FISH	UNITED STATES
GGW	GLASGOW, MONTANA	GLASGOW INTL	UNITED STATES
GKN	GULKANA, ALASKA	GULKANA	UNITED STATES
GLD	GOODLAND, KANSAS	RENNER FIELD	UNITED STATES
GLH	GREENVILLE, MISSISSIPPI	GREENVILLE MUNICIPAL	UNITED STATES
GLV	GOLOVIN, ALASKA	GOLOVIN	UNITED STATES
GMT	GRANITE MOUNTAIN, ALASKA	GRANITE MOUNTAIN	UNITED STATES
GNU	GOODNEWS BAY, ALASKA	GOODNEWS BAY	UNITED STATES
GRI	GRAND ISLAND, NEBRASKA	GRAND ISLAND AIR PK	UNITED STATES
GST	GUSTAVUS, ALASKA	GUSTAVUS	UNITED STATES
GTR	COLUMBUS, MISSISSIPPI	GOLDEN TRIANGLE REGL	UNITED STATES
GUP	GALLUP, NEW MEXICO	SENATOR CLARKE FIELD	UNITED STATES
HAY	HAYCOCK, ALASKA	HAYCOCK	UNITED STATES
HBH	HOBART BAY, ALASKA	HOBART BAY	UNITED STATES
HCR	HOLY CROSS, ALASKA	HOLY CROSS	UNITED STATES
HDN	STEAMBOAT SPRINGS, COLORADO	YAMPAVALLEY	UNITED STATES
HGZ	HOGATZA, ALASKA	HOGATZA	UNITED STATES
HII	LAKE HAVASU CITY, ARIZONA	LAKE HAVASU CTYMUNI	UNITED STATES
HKB	HEALYLAKE, ALASKA	HEALYLAKE	UNITED STATES
HOB	HOBBS, NEW MEXICO	LEACOUNTY	UNITED STATES
HON	HURON, SOUTH DAKOTA	W W HOWES MUNICIPAL	UNITED STATES
HOT	HOT SPRINGS, ARKANSAS		UNITED STATES
HPB	HOOPER BAY, ALASKA	HOOPER BAY	UNITED STATES
HRO	HARRISON, ARKANSAS	BOONE COUNTY	UNITED STATES
HSI	HASTINGS, NEBRASKA	HASTINGS MUNICIPAL	UNITED STATES
HSL	HUSLIA, ALASKA	HUSLIA	UNITED STATES
HUS	HUGHES, ALASKA	HUGHES MUNICIPAL	UNITED STATES
HVR	HAVRE, MONTANA	HAVRE CITY-COUNTY	UNITED STATES
HYS	HAYS, KANSAS	HAYS MUNICIPAL	UNITED STATES
IAN	KIANA, ALASKA	BOB BARKER MEMORIAL	UNITED STATES
ICY	ICYBAY, ALASKA	ICYBAY	UNITED STATES
IGG	IGIUGIG, ALASKA	IGIUGIG	UNITED STATES
IGM	KINGMAN, ARIZONA	KINGMAN MUNICIPAL	UNITED STATES
IKO	NIKOLSKI, ALASKA	NIKOLSKI AFS	UNITED STATES
ILI	ILIAMNA, ALASKA	ILIAMNA	UNITED STATES
IMT	IRON MOUNTAIN/KINGSFD, MICHIGAN	FORD	UNITED STATES
INL	INTERNATIONALFALLS, MINNESOTA	FALLS INTERNATIONAL	UNITED STATES
IPL	ELCENTRO, CALIFORNIA	IMPERIALCOUNTY	UNITED STATES
IRC	CIRCLE, ALASKA	CIRCLE CITY	UNITED STATES
IRK	KIRKSVILLE, MISSOURI	KIRKSVILLE MUNICIPAL	UNITED STATES
ISL	ISABELPASS, ALASKA	ISABELPASS	UNITED STATES
ISN	WILLISTON, NORTH DAKOTA	SLOULIN FIELD INTL	UNITED STATES
IWD	IRONWOOD, MICHIGAN	GOGEBIC COUNTY	UNITED STATES
JBR	JONESBORO, ARKANSAS		UNITED STATES
JMS	JAMESTOWN, NORTH DAKOTA	JAMESTOWN MUNICIPAL	UNITED STATES
KAE	KAKE, ALASKA	KAKE	UNITED STATES
KAL	KALTAG, ALASKA	KALTAG	UNITED STATES
KBC	BIRCH CREEK, ALASKA	BIRCH CREEK	UNITED STATES
KCG	CHIGNIK FISHERIES, ALASKA	CHIGNIK FISHERIES	UNITED STATES
KCL	CHIGNIK LAGOON, ALASKA	CHIGNIK LAGOON	UNITED STATES
KCN	CHERNOFSKI, ALASKA	CHERNOFSKI HARBOR	UNITED STATES
KCQ	CHIGNIK, ALASKA	CHIGNIK	UNITED STATES
KEK	EKWOK, ALASKA	EKWOK	UNITED STATES

KFP	FALSE PASS, ALASKA	FALSE PASS	UNITED STATES
KGK	KOLIGANEK, ALASKA	NEW KOLIGANEK	UNITED STATES
KGX	GRAYLING, ALASKA	GRAYLING	UNITED STATES
KIB	IVANOFF BAY, ALASKA	IVANOF BAYSPB	UNITED STATES
KKA	KOYUK, ALASKA	KOYUK	UNITED STATES
KKB	KITOI BAY, ALASKA	KITOI BAYSPB	UNITED STATES
KKU	EKUK, ALASKA	EKUK	UNITED STATES
KLL	LEVELOCK, ALASKA	LEVELOCK	UNITED STATES
KLN	LARSEN BAY, ALASKA	LARSEN BAY SPB	UNITED STATES
KMO	MANOKOTAK, ALASKA	MANOKOTAK SPB	UNITED STATES
KMY	MOSER BAY, ALASKA	MOSER BAY	UNITED STATES
KNK	KAKHONAK, ALASKA	KAKHONAK	UNITED STATES
KNW	NEWSTUYAHOK, ALASKA	NEW STUYAHOK	UNITED STATES
KOT	KOTLIK, ALASKA	KOTLIK	UNITED STATES
KOY	OLGABAY, ALASKA	OLGABAYSPB	UNITED STATES
KOZ	OUZINKIE, ALASKA	OUZINKIE SPB	UNITED STATES
KPB	POINT BAKER, ALASKA	POINT BAKER SPB	UNITED STATES
KPC	PORT CLARENCE, ALASKA	PORT CLARENCE CGS	UNITED STATES
KPK	PARKS, ALASKA	PARKS SPB	UNITED STATES
KPN	KIPNUK, ALASKA	KIPNUK SPB	UNITED STATES
KPR	PORT WILLIAMS, ALASKA	PORTWILLIAMS SPB	UNITED STATES
KPV	PERRYVILLE, ALASKA	PERRYVILLE SPB	UNITED STATES
KPY	PORT BAILEY, ALASKA	PORT BAILEY SPB	UNITED STATES
KQA	AKUTAN, ALASKA	AKUTAN	UNITED STATES
KSM	ST. MARY'S, ALASKA	SAINT MARYS	UNITED STATES
KTS	BREVIK MISSION, ALASKA	BREVIK MISSION	UNITED STATES
KVC	KING COVE, ALASKA	KING COVE	UNITED STATES
KVL	KIVALINA, ALASKA	KIVALINA	UNITED STATES
KWK	KWIGILLINGOK, ALASKA	KWIGILLINGOK	UNITED STATES
KWP	WEST POINT, ALASKA	WEST POINT VILLAGE	UNITED STATES
KYK	KARLUK, ALASKA	KARLUK	UNITED STATES
KYU	KOYUKUK, ALASKA	KOYUKUK	UNITED STATES
KZB	ZACHAR BAY, ALASKA	ZACHAR BAY SPB	UNITED STATES
LAA	LAMAR, COLORADO	LAMAR FIELD	UNITED STATES
LAR	LARAMIE, WYOMING	GENERALBREES FIELD	UNITED STATES
LBF	NORTH PLATTE, NEBRASKA	LEE BIRD FIELD	UNITED STATES
LBL	LIBERAL, KANSAS	LIBERALMUNICIPAL	UNITED STATES
LMA	MINCHUMINA, ALASKA	MINCHUMINA	UNITED STATES
LPW	LITTLE PORT WALTER, ALASKA	LITTLE PORTWALTER	UNITED STATES
LRD	LAREDO, TEXAS	LAREDO INTL	UNITED STATES
LUR	CAPE LISBURNE, ALASKA	CAPE LISBURNE AFS	UNITED STATES
LVD	LIME VILLAGE, ALASKA	LIME VILLAGE	UNITED STATES
LWS	LEWISTON, IDAHO	NEZ PERCE COUNTY	UNITED STATES
LWT	LEWISTOWN, MONTANA	LEWISTOWN MUNICIPAL	UNITED STATES
MBL	MANISTEE, MICHIGAN		UNITED STATES
MCE	MERCED, CALIFORNIA	MERCED MUNICIPAL	UNITED STATES
MCG	MCGRATH, ALASKA	MCGRATH	UNITED STATES
MCK	MC COOK, NEBRASKA	MC COOK MUNICIPAL	UNITED STATES
MCN	MACON, GEORGIA	LEWIS B WILSON	UNITED STATES
MDH	CARBONDALE, ILLINOIS	SOUTHERN ILLINOIS	UNITED STATES
MEI	MERIDIAN, MISSISSIPPI	KEY FIELD	UNITED STATES
MHK	MANHATTAN/JCT.CTY/FT.RILEY, KANSAS	MANHATTAN MUNICIPAL	UNITED STATES
MHM	MINCHUMINA, ALASKA	MINCHUMINA	UNITED STATES
MKT	MANKATO, MINNESOTA		UNITED STATES
MLC	MC ALESTER, OKLAHOMA	MC ALESTER MUNICIPAL	UNITED STATES
MLS	MILES CITY, MONTANA	MILES CITYMUNICIPAL	UNITED STATES
MLY	MANLEY HOTSPRINGS, ALASKA	MANLEY HOTSPRINGS	UNITED STATES
MMH	MAMMOTH LAKES, CALIFORNIA	MAMMOTH LAKES	UNITED STATES

MOT	MINOT, NORTH DAKOTA	MINOT INTERNATIONAL	UNITED STATES
MOU	MOUNTAIN VILLAGE, ALASKA	MOUNTAIN VILLAGE	UNITED STATES
MQT	MARQUETTE, MICHIGAN	MARQUETTE COUNTY	UNITED STATES
MSS	MASSENA, NEWYORK	RICHARDS FIELD	UNITED STATES
MTO	MATTOON, ILLINOIS		UNITED STATES
MUE	KAMUELA, HAWAII		UNITED STATES
MVM	KAYENTA, ARIZONA	MONUMENTVALLEY	UNITED STATES
MVN	MT. VERNON, ILLINOIS		UNITED STATES
MWA	MARION, ILLINOIS	WILLIAMSON COUNTY	UNITED STATES
MWH	EPHRATA/MOSES LAKE, WASHINGTON		UNITED STATES
MXY	MCCARTHY, ALASKA	MCCARTHY	UNITED STATES
MYK	MAYCREEK, ALASKA		UNITED STATES
MYU	MEKORYUK, ALASKA	ELLIS FIELD	UNITED STATES
NIB	NIKOLAI, ALASKA	NIKOLAI	UNITED STATES
NLG	NELSON LAGOON, ALASKA	NELSON LAGOON	UNITED STATES
NME	NIGHTMUTE, ALASKA	NIGHTMUTE	UNITED STATES
NNK	NAKNEK, ALASKA	NAKNEK	UNITED STATES
NNL	NONDALTON, ALASKA	NONDALTON	UNITED STATES
NUI	NUIQSUT, ALASKA	NUIQSUT	UNITED STATES
NUL	NULATO, ALASKA	NULATO	UNITED STATES
OBU	KOBUK, ALASKA	KOBUK	UNITED STATES
OFK	NORFOLK, NEBRASKA		UNITED STATES
OGS	OGDENSBURG, NEWYORK	OGDENSBURG MUNICIPAL	UNITED STATES
OLF	WOLF POINT, MONTANA	WOLF POINT INTL	UNITED STATES
OLH	OLD HARBOR, ALASKA	OLD HARBOR SPB	UNITED STATES
OME	NOME, ALASKA	NOME	UNITED STATES
OOK	TOKSOOK, ALASKA	TOKSOOK BAY	UNITED STATES
ORH	WORCESTER, MASSACHUSETTS	WORCESTER MUNICIPAL	UNITED STATES
ORI	PORT LIONS, ALASKA	PORT LIONS SPB	UNITED STATES
ORT	NORTHWAY, ALASKA	NORTHWAY	UNITED STATES
ORV	NOORVIK, ALASKA	ROBERT CURTIS MEML	UNITED STATES
OTM	OTTUMWA, IOWA		UNITED STATES
OTZ	KOTZEBUE, ALASKA	RALPH WIEN MEMORIAL	UNITED STATES
PAH	PADUCAH, KENTUCKY	BARKLEYREGIONAL	UNITED STATES
PCA	PORTAGE CREEK, ALASKA	PORTAGE CREEK	UNITED STATES
PCE	PAINTER CREEK, ALASKA	PAINTER CREEK	UNITED STATES
PDB	PEDRO BAY, ALASKA	PEDRO BAY	UNITED STATES
PFA	PAF WARREN, ALASKA	PAF WARREN	UNITED STATES
PGA	PAGE, ARIZONA	PAGE	UNITED STATES
PGV	GREENVILLE, NORTH CAROLINA	PITT-GREENVILLE	UNITED STATES
PHO	POINT HOPE, ALASKA	POINT HOPE MUNICIPAL	UNITED STATES
PIP	PILOT POINT, ALASKA	PILOT POINT	UNITED STATES
PIR	PIERRE, SOUTH DAKOTA	PIERRE MUNICIPAL	UNITED STATES
PIZ	POINT LAY, ALASKA	POINT LAYDEW STN	UNITED STATES
PML	PORT MOLLER, ALASKA	PORT MOLLER AFS	UNITED STATES
PNC	PONCACITY, OKLAHOMA	PONCACITY MUNICIPAL	UNITED STATES
PNF	PETERSON'S POINT, ALASKA	PETERSON'S POINT	UNITED STATES
PPC	PROSPECT CREEK, ALASKA	PROSPECT CREEK	UNITED STATES
PPV	PORT PROTECTION, ALASKA	PORT PROTECTION	UNITED STATES
PQI	PRESQUE ISLE, MAINE	PRESQUE ISLE MUNI	UNITED STATES
PQS	PILOT STATION, ALASKA	PILOT STATION	UNITED STATES
PRC	PRESCOTT, ARIZONA	PRESCOTT MUN	UNITED STATES
PSG	PETERSBURG, ALASKA	PETERSBURG MUNICIPAL	UNITED STATES
PTA	PORTALSWORTH, ALASKA	PORTALSWORTH	UNITED STATES
PTD	PORTALEXANDER, ALASKA	PORTALEXANDER	UNITED STATES
PTH	PORT HEIDEN, ALASKA	PORT HEIDEN	UNITED STATES
PTL	PORTARMSTRONG, ALASKA	PORTARMSTRONG	UNITED STATES
PTU	PLATINUM, ALASKA	PLATINUM	UNITED STATES

RBH	BROOKS LODGE, ALASKA	BROOKS LODGE	UNITED STATES
RBY	RUBY, ALASKA	RUBY	UNITED STATES
RDB	RED DOG, ALASKA	RED DOG MINE	UNITED STATES
RDD	REDDING, CALIFORNIA	REDDING MUNICIPAL	UNITED STATES
RDM	REDMOND, OREGON	ROBERTS FIELD	UNITED STATES
RDV	RED DEVIL, ALASKA	RED DEVIL	UNITED STATES
RIW	RIVERTON, WYOMING	RIVERTON MUNICIPAL	UNITED STATES
RKD	ROCKLAND, MAINE	KNOX COUNTYREGIONAL	UNITED STATES
RKS	ROCK SPRINGS, WYOMING	SWEETWATER COUNTY	UNITED STATES
RMP	RAMPART, ALASKA	RAMPART	UNITED STATES
ROW	ROSWELL, NEW MEXICO	ROSWELLINDUSTRIAL	UNITED STATES
RQI	NIXON FORK MINE, ALASKA	NIXON FORK MINE	UNITED STATES
RTN	RATON, NEW MEXICO	CREWS FIELD	UNITED STATES
RUI	RUIDOSO, NEW MEXICO	RUIDOSO MUNICIPAL	UNITED STATES
RUT	RUTLAND, VERMONT	RUTLAND STATE	UNITED STATES
RWB	ROWAN BAY, ALASKA	ROWAN BAY	UNITED STATES
SBY	SALISBURY, MARYLAND	WICOMICO COUNTY	UNITED STATES
SCC	DEADHORSE, ALASKA	DEADHORSE	UNITED STATES
SCM	SCAMMON BAY, ALASKA	SCAMMON BAYSPB	UNITED STATES
SDP	SAND POINT, ALASKA	SAND POINT MUNICIPAL	UNITED STATES
SDX	SEDONA, ARIZONA	SEDONA	UNITED STATES
SDY	SIDNEY, MONTANA	RICHARD MUNICIPAL	UNITED STATES
SGU	ST. GEORGE, UTAH	ST. GEORGE MUNICIPAL	UNITED STATES
SGY	SKAGWAY, ALASKA	SKAGWAY MUNICIPAL	UNITED STATES
SHD	STAUNTON, VIRGINIA	SHENANDOAH VALLEY	UNITED STATES
SHG	SHUNGNAK, ALASKA	SHUNGNAK	UNITED STATES
SHH	SHISHMAREF, ALASKA	SHISHMAREF	UNITED STATES
SHR	SHERIDAN, WYOMING	SHERIDAN COUNTY	UNITED STATES
SHX	SHAGELUK, ALASKA	SHAGELUK	UNITED STATES
SIT	SITKA, ALASKA	SITKA	UNITED STATES
SJT	SAN ANGELO, TEXAS	MATHIS FIELD	UNITED STATES
SKK	SHAKTOOLIK, ALASKA	SHAKTOOLIK	UNITED STATES
SLN	SALINA, KANSAS	SALINAMUNICIPAL	UNITED STATES
SLQ	SLEETMUTE, ALASKA	SLEETMUTE	UNITED STATES
SMK	ST. MICHAEL, ALASKA	ST. MICHAEL	UNITED STATES
SMU	SHEEPMOUNTAIN, ALASKA	SHEEP MOUNTAIN	UNITED STATES
SNP	ST. PAULISLAND, ALASKA	SAINT PAULISLAND	UNITED STATES
SOW	SHOW LOW, ARIZONA	SHOW LOW	UNITED STATES
SPS	WICHITAFALLS, TEXAS	SHEPPARD AFB	UNITED STATES
SPW	SPENCER, IOWA	SPENCER MUNICIPAL	UNITED STATES
SQI	STERLING/ROCK FALLS, ILLINOIS		UNITED STATES
SRV	STONYRIVER, ALASKA	STONY RIVER SKYPARK	UNITED STATES
STG	ST. GEORGE, ALASKA	ST. GEORGE ISLAND	UNITED STATES
SUN	SUN VALLEY, IDAHO	FRIEDMAN MEMORIAL	UNITED STATES
SVA	SAVOONGA, ALASKA	SAVOONGA	UNITED STATES
SVC	SILVER CITY, NEW MEXICO	GRANT COUNTY	UNITED STATES
SVS	STEVENS VILLAGE, ALASKA	STEVENS VILLAGE	UNITED STATES
SVW	SPARREVOHN, ALASKA	SPARREVOHN AFS	UNITED STATES
SWD	SEWARD, ALASKA		UNITED STATES
SXP	SHELDON POINT, ALASKA	SHELDON POINT SPB	UNITED STATES
SYA	SHEMYAISLAND, ALASKA	SHEMYAAFB	UNITED STATES
SYB	SEAL BAY, ALASKA	SEAL BAY	UNITED STATES
SYD	SIDNEY, MONTANA		UNITED STATES
TAL	TANANA, ALASKA	RALPH M CALHOUN MEML	UNITED STATES
TBN	FT. LEONARD WOOD, MISSOURI	FORNEYAAF	UNITED STATES
TCL	TUSCALOOSA, ALABAMA	VAN DE GRAAF	UNITED STATES
TCT	TAKOTNA, ALASKA	TAKOTNA	UNITED STATES
TEH	TETLIN, ALASKA	TETLIN	UNITED STATES

TEX	TELLURIDE, COLORADO	TELLURIDE REGIONAL	UNITED STATES
TKI	TOKEEN, ALASKA	TOKEEN	UNITED STATES
TKJ	TOK, ALASKA	TOK	UNITED STATES
TLA	TELLER, ALASKA	TELLER	UNITED STATES
TLF	TELIDA, ALASKA	TELIDA	UNITED STATES
TLJ	TATALINE, ALASKA	TATALINAAFS	UNITED STATES
TNC	TIN CITY, ALASKA	TIN CITYAFS	UNITED STATES
TNK	TUNUNAK, ALASKA	TUNUNAK	UNITED STATES
TOG	TOGIAK, ALASKA	TOGIAK VILLAGE	UNITED STATES
TUP	TUPELO, MISSISSIPPI	C D LEMONS MUNICIPAL	UNITED STATES
TVF	THIEF RIVER FALLS, MINNESOTA	THIEF RIVER FALLS	UNITED STATES
TWA	TWIN HILLS, ALASKA	TWIN HILLS	UNITED STATES
TWF	TWIN FALLS, IDAHO	CITY COUNTY	UNITED STATES
TYR	TYLER, TEXAS	POUNDS FIELD	UNITED STATES
UGB	PILOT POINT, ALASKA	UGASHIK BAY	UNITED STATES
UGI	UGANIK, ALASKA	UGANIK	UNITED STATES
UIN	QUINCY, ILLINOIS	BALDWIN FIELD	UNITED STATES
UMT	UMIAT, ALASKA	UMIAT	UNITED STATES
UNK	UNALAKLEET, ALASKA	UNALAKLEET	UNITED STATES
UTO	UTOPIA, ALASKA	INDIAN MOUNTAIN AFS	UNITED STATES
UUK	KUPARUK, ALASKA	KUPARUK	UNITED STATES
UXR	MONUMENTVALLEY, UTAH	MONUMENT VALLEY	UNITED STATES
VAK	CHEVAK, ALASKA	CHEVAK	UNITED STATES
VCT	VICTORIA, TEXAS	COUNTY-FOSTER	UNITED STATES
VDZ	VALDEZ, ALASKA	VALDEZ MUNICIPAL	UNITED STATES
VEE	VENETIE, ALASKA	VENETIE	UNITED STATES
VEL	VERNAL, UTAH	VERNAL	UNITED STATES
VIS	VISALIA, CALIFORNIA	VISALIA MUNICIPAL	UNITED STATES
VZM	JENSENS STRIP, ALASKA	JENSENS STRIP	UNITED STATES
VZN	WILDMAN CREEK, ALASKA	WILDMAN CREEK	UNITED STATES
VZR	KATMAI BAY, ALASKA	KATMAI BAY	UNITED STATES
VZY	KATMAI LODGE, ALASKA	KATMAI LODGE	UNITED STATES
WAA	WALES, ALASKA	WALES	UNITED STATES
WBB	STEBBINS, ALASKA	STEBBINS	UNITED STATES
WBQ	BEAVER, ALASKA	BEAVER	UNITED STATES
WCR	CHANDALAR, ALASKA	CHANDALAR LAKE	UNITED STATES
WDG	ENID, OKLAHOMA	ENID WOODRING MUNI	UNITED STATES
WFK	FRENCHVILLE, MAINE	FRENCHVILLE	UNITED STATES
WKK	ALEKNAGIK, ALASKA	ALEKNAGIK	UNITED STATES
WLB	LABOUCHERE BAY, ALASKA	LABOUCHERE BAY	UNITED STATES
WLK	SELAWIK, ALASKA	SELAWIK	UNITED STATES
WMH	MOUNTAIN HOME, ARKANSAS	MOUNTAIN HOME MUNI	UNITED STATES
WMO	WHITE MOUNTAIN, ALASKA	WHITE MOUNTAIN	UNITED STATES
WRG	WRANGELL, ALASKA	WRANGELL SPB	UNITED STATES
WRL	WORLAND, WYOMING	WORLAND MUNICIPAL	UNITED STATES
WSN	SOUTH NAKNEK, ALASKA	SOUTH NAKNEK	UNITED STATES
WTK	NOATAK, ALASKA	NOATAK	UNITED STATES
WWP	WHALE PASS, ALASKA	WHALE PASS	UNITED STATES
WWT	NEWTOK, ALASKA	NEWTOK	UNITED STATES
WYS	WESTYELLOWSTONE, MONTANA	YELLOWSTONE	UNITED STATES
YAK	YAKUTAT, ALASKA	YAKUTAT	UNITED STATES
YKN	YANKTON, SOUTH DAKOTA	CHAN GURNEYMUNI	UNITED STATES
YUM	YUMA, ARIZONA	YUMAINTERNATIONAL	UNITED STATES
ZXF	ILLINOIS CREEK, ALASKA	ILLINOIS CREEK	UNITED STATES
ZXO	ELCAPITAN, ALASKA	ELCAPITAN PEAK	UNITED STATES

\*Rev. Proc. 97-46, which was "dropped" on September 30, 1997, includes *Mitchell, South Dakota*, as one of the listed rural airports for calendar year 1997. That revenue procedure is **incorrect**. *Mitchell, South Dakota* has been deleted from the corrected version of rev. Proc. 97-46 that appears in this Bulletin.

.02 Where transportation involves two or more segments, at least one of which begins or ends at a rural airport and at least one of which does not, the 7.5 percent rate is applied to the rural portion of the transportation and the nonrural rate is applied to the nonrural portion. The rural portion is determined by calculating the number of great circle miles in those segments beginning or ending at rural airports and the total number of great circle miles in all segments of the transportation. The fraction formed by using the great circle miles of the rural portion as the numerator and the total great circle miles as the denominator is multiplied by the amount paid for the transportation. The result is the portion of the total amount paid that is subject to the 7.5 percent rate. The remaining portion of the total amount paid is subject to the nonrural rate. In addition, all segments not beginning or ending at rural airports are subject to the segment tax.

## SECTION 5. EFFECTIVE DATE

This revenue procedure is effective for amounts paid after September 30, 1997, for transportation beginning after September 30, 1997.

## DRAFTING INFORMATION

The principal author of this revenue procedure is Patrick S. Kirwan of the Office of Assistant Chief Counsel (Pass-throughs and Special Industries). For further information regarding this revenue procedure contact Mr. Kirwan at 202-622-3130 (not a toll-free call).

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