

Public Law 97-248
97th Congress

An Act

Sept. 3, 1982

[H.R. 4961]

Tax Equity and
Fiscal
Responsibility
Act of 1982.

26 USC 1 note.

To provide for tax equity and fiscal responsibility, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; TABLE OF CONTENTS; AMENDMENT OF 1954 CODE.

(a) **SHORT TITLE.**—This Act may be cited as the “Tax Equity and Fiscal Responsibility Act of 1982”.

(b) **TABLE OF CONTENTS.**—

Sec. 1. Short title; table of contents; amendment of 1954 Code.

TITLE I—PROVISIONS RELATING TO SAVINGS IN HEALTH AND INCOME SECURITY PROGRAMS

Subtitle A—Medicare

PART I—CHANGES IN PAYMENTS FOR SERVICES

Subpart A—Amount of Payment for Institutional Services

- Sec. 101. Payment for inpatient hospital services.
- Sec. 102. Single reimbursement limit for skilled nursing facilities.
- Sec. 103. Elimination of inpatient routine nursing salary cost differential.
- Sec. 104. Elimination of duplicate overhead payments for outpatient services.
- Sec. 105. Single reimbursement limit for home health agencies.
- Sec. 106. Prohibiting payment for Hill-Burton free care.
- Sec. 107. Prohibiting payment for anti-unionization activities.
- Sec. 108. Reimbursement of provider-based physicians.
- Sec. 109. Prohibiting recognition of payments under certain percentage arrangements.
- Sec. 110. Elimination of lesser-of-cost-or-charge provision.
- Sec. 111. Elimination of private room subsidy.

Subpart B—Payments for Other Services

- Sec. 112. Reimbursement for inpatient radiology and pathology services.
- Sec. 113. Reimbursement for assistants at surgery.
- Sec. 114. Payments to health maintenance organizations and competitive medical plans.
- Sec. 115. Prohibition of payment for ineffective drugs.

Subpart C—Other Payment Provisions

- Sec. 116. Medicare payments secondary for older workers covered under group health plans.
- Sec. 117. Interest charges on overpayments and underpayments.
- Sec. 118. Audit and medical claims review.
- Sec. 119. Private sector review initiative.
- Sec. 120. Temporary delay in periodic interim payments.

PART II—CHANGES IN BENEFITS, PREMIUMS, AND ENROLLMENT

- Sec. 121. Medicare coverage of Federal employees.
- Sec. 122. Hospice care.
- Sec. 123. Coverage of extended care services without regard to three-day prior hospitalization requirement.
- Sec. 124. Provision temporarily holding part B premium at constant percentage of cost.
- Sec. 125. Special enrollment provisions for merchant seamen.

Subtitle G—Modification of Interest Provisions

- Sec. 344. Interest compounded daily.
- Sec. 345. Determination of rate of interest to be made semiannually.
- Sec. 346. Restrictions on payment of interest for certain periods.

Subtitle H—Taxpayer Safeguard Amendments

- Sec. 347. Increase in certain exemptions from levy.
- Sec. 348. Required release of lien.
- Sec. 349. Requirement of timely notice of levy.
- Sec. 349A. Extension of period for redemption of real property.
- Sec. 350. Amount of damages in case of wrongful levy.

Subtitle I—Other Provisions

- Sec. 351. Disallowance of deductions relating to narcotics trafficking.
- Sec. 352. Sense of Congress with respect to providing of additional funds to Internal Revenue Service.
- Sec. 353. Report on forms.
- Sec. 354. Exemption of veterans' organizations.
- Sec. 355. Amendment to Communications Act of 1934.
- Sec. 356. Confidentiality and disclosure of returns and return information.
- Sec. 357. Civil damages against United States for unauthorized disclosures by an employee.
- Sec. 358. Disclosure for use in certain audits by General Accounting Office.

TITLE IV—TAX TREATMENT OF PARTNERSHIP ITEMS

- Sec. 401. Short title.
- Sec. 402. Tax treatment of partnership items.
- Sec. 403. Requirement that statement be furnished to partner.
- Sec. 404. Returns required from all partnerships with United States partners.
- Sec. 405. Return requirement for United States persons having interest in foreign partnerships.
- Sec. 406. Special rule for certain international satellite partnerships.

TITLE V—AIRPORT AND AIRWAY IMPROVEMENT

- Sec. 501. Short title.
- Sec. 502. Declaration of policy.
- Sec. 503. Definitions.
- Sec. 504. National airport and airway system plans.
- Sec. 505. Airport improvement program.
- Sec. 506. Airway improvement program.
- Sec. 507. Apportionment of funds.
- Sec. 508. Use of apportioned and discretionary funds; miscellaneous conditions.
- Sec. 509. Submission and approval of project grant applications.
- Sec. 510. United States share of project costs.
- Sec. 511. Project sponsorship.
- Sec. 512. Grant agreements.
- Sec. 513. Project costs.
- Sec. 514. Payments under grant agreements.
- Sec. 515. Performance of construction work.
- Sec. 516. Use of Government-owned lands.
- Sec. 517. False statements.
- Sec. 518. Access to records.
- Sec. 519. General powers.
- Sec. 520. Civil rights.
- Sec. 521. Reports to Congress.
- Sec. 522. Report on ability of airports to finance airport development needs.
- Sec. 523. Repeals; effective date; saving provisions; and separability.
- Sec. 524. Miscellaneous amendments.
- Sec. 525. Safety certification of airports.
- Sec. 526. Contracting authority.
- Sec. 527. Study of airport access.
- Sec. 528. Part-time operation of flight service stations.
- Sec. 529. Explosive detection K-9 teams.
- Sec. 530. Release of certain conditions.
- Sec. 531. Continuation of certain certificates.
- Sec. 532. State taxation.

total area of all lands therein, the United States share under subsection (a) or (b) shall be increased by whichever is the smaller of the following percentages thereof: (1) 25 percent, or (2) a percentage equal to one-half of the percentage that the area of all such lands in that State is of its total area. In no event shall such United States share, as increased by this subsection, exceed the greater of (A) the percentage share determined under subsection (a) or (b) of this section, or (B) the percentage share applying on June 30, 1975, as determined under subsection 17(b) of the Airport and Airway Development Act of 1970.

Post, p. 695.

49 USC 2210.

SEC. 511. PROJECT SPONSORSHIP.

(a) SPONSORSHIP.—As a condition precedent to approval of an airport development project contained in a project grant application submitted under this title, the Secretary shall receive assurances, in writing, satisfactory to the Secretary, that—

(1) the airport to which the project relates will be available for public use on fair and reasonable terms and without unjust discrimination, including the requirement that (A) each air carrier using such airport (whether as a tenant, nontenant, or subtenant of another air carrier tenant) shall be subject to such nondiscriminatory and substantially comparable rates, fees, rentals, and other charges and such nondiscriminatory and substantially comparable rules, regulations, and conditions as are applicable to all such air carriers which make similar use of such airport and which utilize similar facilities, subject to reasonable classifications such as tenants or nontenants, and combined passenger and cargo flights or all cargo flights, and such classification or status as tenant shall not be unreasonably withheld by any airport provided an air carrier assumes obligations substantially similar to those already imposed on tenant air carriers, and (B) each fixed-based operator at any airport shall be subject to the same rates, fees, rentals, and other charges as are uniformly applicable to all other fixed-based operators making the same or similar uses of such airport utilizing the same or similar facilities, and (C) each air carrier using such airport shall have the right to service itself or to use any fixed-base operator that is authorized by the airport or permitted by the airport to serve any air carrier at such airport;

(2) there will be no exclusive right for the use of the airport by any person providing, or intending to provide, aeronautical services to the public. For purposes of this paragraph, the providing of services at an airport by a single fixed-based operator shall not be construed as an exclusive right if it would be unreasonably costly, burdensome, or impractical for more than one fixed-based operator to provide such services, and if allowing more than one fixed-based operator to provide such services would require the reduction of space leased pursuant to an existing agreement between such single fixed-based operator and such airport;

(3) the airport and all facilities thereon or connected therewith will be suitably operated and maintained, with due regard to climatic and flood conditions;

(4) the aerial approaches to the airport will be adequately cleared and protected by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards

and by preventing the establishment or creation of future airport hazards;

(5) appropriate action, including the adoption of zoning laws has been or will be taken, to the extent reasonable, to restrict the use of land adjacent to or in the immediate vicinity of the airport to activities and purposes compatible with normal airport operations, including landing and takeoff of aircraft;

(6) all of the facilities of the airport developed with Federal financial assistance and all those usable for landing and takeoff of aircraft will be available to the United States for use by Government aircraft in common with other aircraft at all times without charge, except, if the use by Government aircraft is substantial, charge may be made for a reasonable share, proportional to such use, of the cost of operating and maintaining the facilities used;

(7) the airport operator or owner will furnish without cost to the Federal Government for use in connection with any air traffic control or navigation activities, or weather-reporting and communication activities related to air traffic control, any areas of land or water, or estate therein, or rights in buildings of the sponsor as the Secretary considers necessary or desirable for construction at Federal expense of space or facilities for such purposes;

(8) all project accounts and records will be kept in accordance with a standard system of accounting prescribed by the Secretary after consultation with appropriate public agencies;

(9) the airport operator or owner will maintain a fee and rental structure for the facilities and services being provided the airport users which will make the airport as self-sustaining as possible under the circumstances existing at that particular airport, taking into account such factors as the volume of traffic and economy of collection, except that no part of the Federal share of an airport development or airport planning project for which a grant is made under this title or under the Federal Airport Act or the Airport and Airway Development Act of 1970 shall be included in the rate base in establishing fees, rates, and charges for users of that airport;

(10) the airport operator or owner will submit to the Secretary such annual or special airport financial and operations reports as the Secretary may reasonably request;

(11) the airport and all airport records will be available for inspection by any duly authorized agent of the Secretary upon reasonable request;

(12) all revenues generated by the airport, if it is a public airport, will be expended for the capital or operating costs of the airport, the local airport system, or other local facilities which are owned or operated by the owner or operator of the airport and directly related to the actual transportation of passengers or property: *Provided, however,* That if covenants or assurances in debt obligations previously issued by the owner or operator of the airport, or provisions in governing statutes controlling the owner or operator's financing, provide for the use of the revenues from any of the airport owner or operator's facilities, including the airport, to support not only the airport but also the airport owner or operator's general debt obligations or other facilities, then this limitation on the use of all other revenues generated by the airport shall not apply; and

49 USC 1101
note, *post*, p. 695.