

(2)

(A) A [State](#), political subdivision of a [State](#), or authority acting for a [State](#) or political subdivision may not do any of the following acts because those acts unreasonably burden and discriminate against interstate commerce:

(i)

assess [air carrier](#) transportation property at a value that has a higher ratio to the true market value of the property than the ratio that the assessed value of other [commercial and industrial property](#) of the same type in the same [assessment jurisdiction](#) has to the true market value of the other [commercial and industrial property](#).

(ii)

levy or collect a tax on an [assessment](#) that may not be made under clause (i) of this subparagraph.

(iii)

levy or collect an ad valorem property tax on [air carrier](#) transportation property at a tax rate greater than the tax rate applicable to [commercial and industrial property](#) in the same [assessment jurisdiction](#).

(iv)

levy or collect a tax, fee, or charge, first taking effect after August 23, 1994, exclusively upon any business located at a commercial service [airport](#) or operating as a permittee of such an [airport](#) other than a tax, fee, or charge wholly utilized for [airport](#) or aeronautical purposes.

(v)

except as otherwise provided under section 47133, levy or collect a tax, fee, or charge, first taking effect after the date of enactment of this clause, upon any business located at a commercial service [airport](#) or operating as a permittee of such an [airport](#) that is not generally imposed on sales or services by that [State](#), political subdivision, or authority unless wholly utilized for [airport](#) or aeronautical purposes.

(B)

Subparagraph (A) of this paragraph does not apply to an in lieu tax completely used for [airport](#) and aeronautical purposes.