## Aviation Taxes

<table>
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<tr>
<th>Aviation Taxes</th>
<th>Comment</th>
<th>Tax Rate</th>
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<tr>
<td>Domestic Passenger Ticket Tax</td>
<td>Ad valorem tax</td>
<td>7.5% of ticket price</td>
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| Domestic Flight Segment Tax                        | "Domestic Segment" = a flight leg consisting of one takeoff and one landing by a flight | Rate is indexed by the Consumer Price Index starting 1/1/02  
$3.00 per passenger per segment during calendar year (CY) 2003  
$3.10 per passenger per segment during CY2004.  
$3.20 per passenger per segment during CY2005.  
$3.30 per passenger per segment during CY2006  
$3.40 per passenger per segment during CY2007  
$3.50 per passenger per segment during CY2008  
$3.60 per passenger per segment during CY2009  
$3.70 per passenger per segment during CY2010  
$3.70 per passenger per segment during CY2011 (rate unchanged from CY10)  
$3.80 per passenger per segment during CY2012  
$3.90 per passenger per segment during CY2013  
$4.00 per passenger per segment during CY2014  
$4.00 per passenger per segment during CY2015 |
| Passenger Ticket Tax for Rural Airports            | Assessed on tickets on flights that begin/end at a rural airport. Flight segment fee does not apply.   
Rural airport: <100K enplanements during 2nd preceding CY, and either 1) not located within 75 miles of another airport with 100K+ enplanements, 2) is receiving essential air service subsidies, or 3) is not connected by paved roads to another airport | 7.5% of ticket price (same as passenger ticket tax) |
| International Arrival & Departure Tax             | Head tax assessed on pax arriving or departing for foreign destinations (& U.S. territories) that are not subject to pax ticket tax. | Rate is indexed by the Consumer Price Index starting 1/1/99  
Rate during CY2003 = $13.40  
Rate during CY2004 = $13.70  
Rate during CY2005 = $14.10  
Rate during CY2006 = $14.50  
Rate during CY2007 = $15.10  
Rate during CY2008 = $15.40  
Rate during CY2009 = $16.10  
Rate during CY2010 = $16.10 (Note: Rate unchanged from CY09)  
Rate during CY2011 = $16.30  
Rate during CY2012 = $16.70  
Rate during CY2013 = $17.20  
Rate during CY2014 = $17.50  
Rate during CY2015 = $17.70 |
| Flights between continental U.S. and Alaska or Hawaii | Rate is indexed by the Consumer Price Index starting 1/1/99  
$6.70 international facilities tax + applicable domestic tax rate (during CY03)  
$6.90 international facilities tax + applicable domestic tax rate (during CY04)  
$7.00 international facilities tax + applicable domestic tax rate (during CY05)  
$7.30 international facilities tax + applicable domestic tax rate (during CY06)  
$7.50 international facilities tax + applicable domestic tax rate (during CY07)  
$7.70 international facilities tax + applicable domestic tax rate (during CY08)  
$8.00 international facilities tax + applicable domestic tax rate (during CY09)  
$8.10 international facilities tax + applicable domestic tax rate (during CY10)  
$8.20 international facilities tax + applicable domestic tax rate (during CY11)  
$8.40 international facilities tax + applicable domestic tax rate (during CY12)  
$8.60 international facilities tax + applicable domestic tax rate (during CY13)  
$8.70 international facilities tax + applicable domestic tax rate (during CY14)  
$8.90 international facilities tax + applicable domestic tax rate (during CY15) |
| Frequent Flyer Tax                                 | Ad valorem tax assessed on mileage awards (e.g., credit cards) | 7.5% of value of miles |
| Freight/Mail                                       | 2% of amount paid for the transportation of property by air |
| Aviation Fuel                                      |                                             |
| General Aviation Fuel Tax                          | Aviation gasoline: $0.193/gallon  
Jet fuel: $0.218/gallon  
Effective after March 31, 2012 a 14.1 cents per gallon surcharge on fuel for aircraft used in a fractional ownership program. |
| Commercial Fuel Tax                                | $0.043/gallon |