

CURRENT AVIATION EXCISE TAX STRUCTURE
(Taxpayer Relief Act of 1997, Public Law 105-35)

Aviation Taxes	Comment	Tax Rate
PASSENGERS		
Domestic Passenger Ticket Tax	Ad valorem tax	7.5% of ticket price
Domestic Flight	"Domestic Segment" = a flight leg	Rate is indexed by the Consumer Price Index starting 1/1/02 \$4.00 per passenger per segment during CY2014 \$4.00 per passenger per segment during CY2015 \$4.00 per passenger per segment during CY2016 \$4.10 per passenger per segment during CY2017 \$4.20 per passenger per segment during CY2018 \$4.20 per passenger per segment during CY2019
Passenger Ticket Tax for Rural Airports	Assessed on tickets on flights that begin/end at a rural airport. 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) Flight segment fee does not apply.
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 CY2014 = \$17.50 Rate during CY2015 = \$17.70 Rate during CY2016 = \$17.80 Rate during CY2017 = \$18.00 Rate during CY2018 = \$18.30 Rate during CY2019 = \$18.60
Flights between continental U.S. and Alaska or Hawaii		Rate is indexed by the Consumer Price Index starting 1/1/99 \$8.70 international facilities tax + applicable domestic tax rate (during CY14) \$8.90 international facilities tax + applicable domestic tax rate (during CY15) \$8.90 international facilities tax + applicable domestic tax rate (during CY16) \$9.00 international facilities tax + applicable domestic tax rate (during CY17) \$9.20 international facilities tax + applicable domestic tax rate (during CY18) \$9.30 international facilities tax + applicable domestic tax rate (during CY19)
Frequent Flyer Tax	Ad valorem tax assessed on mileage awards (e.g., credit cards)	7.5% of value of miles
FREIGHT / MAIL		
Domestic Cargo/Mail		6.25% 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