

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

Aviation Taxes	Comment	Tax Rate
<b>PASSENGERS</b>		
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 \$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 \$4.00 per passenger per segment during CY2016
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 CY2012 = \$16.70 Rate during CY2013 = \$17.20 Rate during CY2014 = \$17.50 Rate during CY2015 = \$17.70 Rate during CY2016 = \$17.80
Flights between continental U.S. and Alaska or Hawaii		Rate is indexed by the Consumer Price Index starting 1/1/99 \$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) \$8.90 international facilities tax + applicable domestic tax rate (during CY16)
Frequent Flyer Tax	Ad valorem tax assessed on mileage awards (e.g., credit cards)	7.5% of value of miles
<b>FREIGHT / MAIL</b>		
Domestic Cargo/Mail		6.25% of amount paid for the transportation of property by air
<b>AVIATION FUEL</b>		
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