



**FAA  
Airports**

## **Aviation Fuel Tax Action Plans**

### ***REMINDER OF COMPLIANCE DATE AND PROCESS TO REQUEST EXTENSION OF TIME***

On November 7, 2014, the FAA issued an amendment to its *Policy Concerning the Use of Airport Revenues; Proceeds from Taxes on Aviation Fuel* at 79 Federal Register 66283. (Policy Amendment).

The Policy Amendment confirms that the proceeds from state or local taxes on aviation fuel (except taxes in effect on December 30, 1987) are airport revenue subject to the revenue-use requirement. The Policy Amendment permitted a three-year transition period for state and local governments to come into compliance through submission of an Action Plan.

The three-year transition period expires on December 8, 2017. Accordingly, all state and local governments must be in compliance with federal law on the use of aviation fuel tax proceeds on this date. Extension of the December 8, 2017 compliance date will be considered for good cause shown on a case by case basis.

Good cause can be shown through submission of a document detailing why an extension is warranted for compliance with the aviation fuel tax use requirements, the steps taken to date to achieve compliance, the process that will be timely taken to achieve compliance, and the proposed deadline to achieve compliance.

Please Submit extension request to:

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