

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 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
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 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
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)
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