

**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 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<br>\$3.00 per passenger per segment during calendar year (CY) 2003<br>\$3.10 per passenger per segment during CY2004.<br>\$3.20 per passenger per segment during CY2005.<br>\$3.30 per passenger per segment during CY2006<br>\$3.40 per passenger per segment during CY2007<br>\$3.50 per passenger per segment during CY2008<br>\$3.60 per passenger per segment during CY2009<br>\$3.70 per passenger per segment during CY2010<br>\$3.70 per passenger per segment during CY2011(rate unchanged from CY10)<br>\$3.80 per passenger per segment during CY2012<br>\$3.90 per passenger per segment during CY2013<br>\$4.00 per passenger per segment during CY2014<br>\$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.<br><br>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)<br>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<br>Rate during CY2003 = \$13.40<br>Rate during CY2004 = \$13.70<br>Rate during CY2005 = \$14.10<br>Rate during CY2006 = \$14.50<br>Rate during CY2007 = \$15.10<br>Rate during CY2008 = \$15.40<br>Rate during CY2009 = \$16.10<br>Rate during CY2010 = \$16.10 (Note: Rate unchanged from CY09)<br>Rate during CY2011 = \$16.30<br>Rate during CY2012 = \$16.70<br>Rate during CY2013 = \$17.20<br>Rate during CY2014 = \$17.50<br>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<br>\$6.70 international facilities tax + applicable domestic tax rate (during CY03)<br>\$6.90 international facilities tax + applicable domestic tax rate (during CY04)<br>\$7.00 international facilities tax + applicable domestic tax rate (during CY05)<br>\$7.30 international facilities tax + applicable domestic tax rate (during CY06)<br>\$7.50 international facilities tax + applicable domestic tax rate (during CY07)<br>\$7.70 international facilities tax + applicable domestic tax rate (during CY08)<br>\$8.00 international facilities tax + applicable domestic tax rate (during CY09)<br>\$8.10 international facilities tax + applicable domestic tax rate (during CY10)<br>\$8.20 international facilities tax + applicable domestic tax rate (during CY11)<br>\$8.40 international facilities tax + applicable domestic tax rate (during CY12)<br>\$8.60 international facilities tax + applicable domestic tax rate (during CY13)<br>\$8.70 international facilities tax + applicable domestic tax rate (during CY14)<br>\$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  |
| <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<br>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  |