

| State | Jet fuel excise tax | Jet fuel excise tax exemptions | state sales tax on fuel | Local sales tax on fuel | tax effect (sales and excise on 1 gal Jet fuel) in cents @\$5.00 gal | Avgas excise tax |
|----------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------|
| Arkansas | \$ 0.105 | None | 9.0% | 0 | \$0.56 | 0.095 |
| Washington | \$ 0.110 | Interstate Commerce | 6.5% | 0.5% - 3.0% | \$0.44 | 0.11 |
| California | \$ 0.020 | None | 7.3% | yes | \$0.38 | 0.18 |
| Michigan | \$ 0.030 | Commercial flights (scheduled interstate) are entitled to a refund of .015/gal (excise tax). | 6.0% | 0 | \$0.33 | 0.03 |
| Illinois | \$ 0.011 | Receivers of aviation fuel at an airport with (1) over 170,000 operations per year, (2) located in a city of more than 1,000,000 inhabitants, and (3) for sale to or use by holders of certificates of public convenience and necessity or foreign air carrier permits are exempt from excise tax. | 6.3% | There may also be local taxes on fuel. However they were not listed with this information. | \$0.32 | 0.011 |
| Kansas | \$ - | None | 6.3% | 0 | \$0.32 | None |
| Texas | \$ - | None | 6.3% | 0.5% - 2% | \$0.31 | None |
| Kentucky | \$ - | Certified Air Carriers | 6.0% | 0 | \$0.30 | 9% |
| South Carolina | \$ - | Sales of jet fuel to transportation companies | 6.0% | 0 | \$0.30 | None |
| Ohio | \$ - | None | 5.8% | Varies by county | \$0.29 | None |
| New York | \$ 0.071 | None | 4.0% | 3% - 5.5% | \$0.27 | 0.071 |

| Avgas excise tax exemptions | Aircraft Registration | Property Tax on aircraft | state sales tax on aircraft | local Sales tax on aircraft | Pilot Registration |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|---------------------------|
| None | no | 20% | 6% | 0.5% to 3.5% | None |
| Interstate Commerce | \$35 - \$140 | A/C subject to WA excise (registration) tax are not subject to personal property tax. A/C that are exempt from paying the annual excise (registration) tax are subject to personal property tax. | 6.50% | 0.5% - 3.0% | None |
| None | no | 1% | 6.50% | Up to 10% | None |
| None | .01/lb applied to the MGW or MTW (whichever is greater) | Exempt as long as aircraft is properly registered with the state. The Aircraft registration fee shall be in lieu of all property taxes. | 6% | None | None |
| Receivers of aviation fuel at an airport with (1) over 170,000 operations per year, (2) located in a city of more than 1,000,000 inhabitants, and (3) for sale to or use by holders of certificates of public convenience and necessity or foreign air carrier permits are exempt from excise tax. | \$20 Biennial (Leg. is pending that would double the fee to \$40) | None | 6.25% | None | \$10 Biennial |
| None | N/A | 30% Assessment Ratio | 6.30% | Up to 3.725% | None |
| None | N/A | Assessed value based on time spent in Texas x a county rate. | 6.25% | 0.5% - 2% | None |
| All aviation users of AVGAS are entitled to a refund. | N/A | .015/\$100 of AC value | 6% | None | None |
| Sales of AVGAS to transportation companies | N/A | 10.5% of income tax depreciated aircraft value X the average statewide millage rate | 6% w/max of \$300 | None | None |
| None | Based on max seating capacity: \$15 per seat | Yes, but exempt as long as aircraft is properly registered with the state. | 5.75% | None | None |
| None | N/A | None | 4% | 3% - 5.5% | None |

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| New Mexico | \$ - | 55% percent of the receipts from the sale of fuel specially prepared and sold for use in turboprop or jet-type engines as determined by the dept. may be deducted from gross receipts. | 5.1% | 3.5625 | \$0.26 | 0.17 |
| West Virginia | \$ 0.050 | Fed, State, Local Gov. and emergency services | 0.0% | N/A | \$0.25 | 5% |
| South Dakota | \$ 0.042 | None | 4.0% | 0.5% - 2% | \$0.24 | 0.062 |
| Tennessee | \$ 0.014 | None | 4.5% | 1.5% - 2.75% | \$0.24 | 0.014 |
| North Carolina | \$ - | Interstate passenger carriers | 4.8% | 2.25% - 2.75% | \$0.24 | None |
| Hawaii | \$ 0.020 | AL's coming/going to foreign ports | 4.0% | 0 | \$0.22 | 0.02 |
| Missouri | \$ - | Aviation jet fuel for sales, storage, use, or consumption at airports within the state receiving federal grant funds; Certain common carriers | 4.2% | 0 | \$0.21 | None |
| Louisiana | \$ - | Fed, State, Local Gov. and Military | 4.0% | 0 | \$0.20 | None |
| Georgia | \$ - | Commercial AL's only | 4.0% | 0 | \$0.20 | 0.01 |
| Massachusetts | \$ 0.154 | The exemptions available for excise tax on jet fuel are: 1) bonded fuel (intl.); 2) sales to US govt.; 3) sales or subsequent use of fuel in city or town that has not adopted the tax; 4) sales to licensed supplier; and 5) fuel used other than in the operation of aircraft. | 0.0% | 0 | \$0.15 | 0.314 |
| New Jersey | \$ 0.135 | None | 0.0% | 0 | \$0.14 | 0.105 |
| Indiana | \$ 0.100 | None | 0.0% | 0 | \$0.10 | 0.10 |

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| Purchases of AVGAS may apply for a refund if 100 gallons or more are purchased and used within a six-month period by filling out the Form RPD-41173 | 0.01 to 0.02 depending on GMW | None | 5.13% | None | None |
| Fed, State, Local Gov. and emergency services | N/A | Assessed based on lower of a) Fair Market Salvage Value or b) 5% of original cost | 6.00% | None | None |
| None | \$12.50 - \$300 | None | 4% | 0.5% - 2% | None |
| None | N/A | None | 7% | 1.5% - 2.75% | None |
| Interstate passenger carriers | N/A | Tax rate of 0.28 to 0.99 per \$100 valuation. | 3% to max of \$1,500 | A/C Parts: 4.75 % (state); 2.00-2.75% (local) | None |
| AL's coming/going to foreign ports | \$10 Annual | None | 4% | None | None |
| Agriculture flight operations | N/A | Taxable value is computed with published price guides. Rate of assessment is 33.3% of market value. The tax rate varies by county. | 4.23% | Up to 6.625% | None |
| All aviation users of AVGAS are entitled to a refund. | N/A | Yes - Imposed by individual parishes. | 4% | None | None |
| None | no | Applied At Local Level | 4% | None | None |
| None | Based on max gross weight. \$37 - \$300 | None | None | None | None |
| None | N/A | None | 7% | None | None |
| None | \$10 Annual | None | 7% | None | None |

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| Utah | \$ 0.090 | Reduced rate of .04/gal for Fed. Cert. air carriers | 0.0% | 0 | \$0.09 | 0.09 |
| North Dakota | \$ 0.080 | Purchase for resale or use tax imposed by another state | 0.0% | 0 | \$0.08 | 0.08 |
| Wisconsin | \$ 0.080 | Gov. and Air Carriers | 0.0% | N/A | \$0.08 | 0.08 |
| Maryland | \$ 0.070 | All aviation users of fuel are entitled to a refund if 70% of use is personal. | 0.0% | 0 | \$0.07 | |
| Florida | \$ 0.069 | None | 0.0% | 0 | \$0.07 | 0.069 |
| Idaho | \$ 0.060 | None | 0.0% | 0 | \$0.06 | 0.07 |
| Mississippi | \$ 0.057 | None | 0.0% | 0 | \$0.06 | 0.064 + 0.004 enviro |
| Minnesota | \$ 0.050 | Purchases that exceed 50,000 gals for a calendar year are subject to a graduated refund. | 0.0% | k | \$0.05 | 0.05 |
| Nevada | \$ 0.050 | None | 0.0% | 0 | \$0.05 | 0.10 |
| Virginia | \$ 0.050 | Bonded AV Jet Fuel | 0.0% | 0 | \$0.05 | 0.052 |
| Colorado | \$ 0.040 | Commercial and AG | 0.0% | 2.9 jet fuel none on AVGAS | \$0.04 | 0.06 |
| Montana | \$ 0.040 | Military | 0.0% | 0 | \$0.04 | 0.04 |
| Wyoming | \$ 0.040 | None | 0.0% | N/A | \$0.04 | 0.04 |
| Alabama | \$ 0.035 | Dom. and Intl. comm. flights | 0.0% | 0 | \$0.04 | 0.095 |
| Maine | \$ 0.034 | International commercial flights | 0.0% | 0 | \$0.03 | 0.295 |
| Alaska | \$ 0.032 | International commercial flights | 0.0% | from 3-6% | \$0.03 | 0.047 |
| Arizona | \$ 0.031 | None | 0.0% | 0 | \$0.03 | 0.05 |

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| Reduced rate of .04/gal for Fed. Cert. air carriers | 0.4% of the average value of the A/C | In lieu of ad valorem property tax, a uniform fee of \$25 is imposed on aircraft required to be registered with the state. | 4.70% | 1.25% - 3.65% | None |
| Purchase for resale or use tax imposed by another state | \$15 - \$3,000 depending on A/C gross weight | None | 5% | None | None |
| Gov. and Air Carriers | Yes, no specifics | None | 5% | 0.5% - 0.6% | None |
| All aviation users of fuel are entitled to a refund if 70% of use is personal. | N/A | None | 6% | None | None |
| None | no | None | 6% | Up to 1.5% | None |
| None | Weight Based \$20 - \$600 | None | 6% | 0.5% to 2.0% | None |
| None | Based on max gross weight. \$25 - \$2500 | None | 3% | None | |
| Purchases that exceed 50,000 gals for a calendar year are subject to a graduated refund. | Progressive based on value of A/C | Annual assessment, exclusion for aircraft under 30,000 lbs used on irregular or intermittent timed flights. | 6.88% | Where Applicable | None |
| None | N/A | 35% Assessment Ratio | 6.85% - 8.1% | | None |
| None | \$5 - \$50 | Assessed at local level and rates vary widely. | 2% | None | None |
| commercial | no | None | 2.90% | 0% to 7.1% | None |
| None | \$25 - \$3000 | None | None | None | \$10 |
| None | N/A | Tax rate is local county millage rate times the taxable value (9.5% of fair market value). | 4% | 0.5% - 2% | None |
| None | no | 20% of market value | 2% | 0.01% to 3% | None |
| A/C with piston engines only | Excise Tax - \$10 minimum | Only applies if aircraft registration requirements not met. | None | None | None |
| None | no | None | None | 0.3% to 6% | None |
| None | no | unk | 6% | None | None |

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| Iowa | \$ 0.030 | None | 0.0% | Exempt | \$0.03 | 0.08 |
| Nebraska | \$ 0.030 | Air School | 0.0% | 0 | \$0.03 | 0.05% |
| New Hampshire | \$ 0.020 | Part 121 operations rate 0.005/gal | 0.0% | 0 | \$0.02 | 0.04 |
| Pennsylvania | \$ 0.020 | None | 0.0% | 0 | \$0.02 | 0.059 |
| Oregon | \$ 0.010 | International commercial flights | 0.0% | 0 | \$0.01 | 0.09 |
| Oklahoma | \$ 0.001 | None | 0.0% | 0 | \$0.00 | 0.0008 |
| Connecticut | \$ - | None | 0.0% | 0 | \$0.00 | None |
| Delaware | \$ - | None | 0.0% | 0 | \$0.00 | 0.23 |
| Rhode Island | \$ - | None | 0.0% | 0 | \$0.00 | None |
| Vermont | \$ - | None | 0.0% | 0 | \$0.00 | 0.182 |
| | | | | | | |

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|-------------------------------------------------------|--------------------------------------------|--------------------------|-----------------------------|-----------------------------|--------------------|
| None | \$35 - \$5,000 | None | 6% | Up to 1% | None |
| Air School | N/A | 2% of A/C value | 5.50% | 0.5% - 1.5% | None |
| None | \$48 + \$0.01 per pound MGW | None | None | None | None |
| None | N/A | None | 6% | 1% - 2% | None |
| International commercial flights | Based on type | None | None | None | \$24 for 2 years |
| None | Based on A/C type and weight | None | 3.25% (A/C only) | None | None |
| Aviation fuel used exclusively for aviation purposes. | weight based \$90-2500 | None | 6.35% | None | None |
| Sale to U.S. Gov., State, Fire | no | None | 0.384% (Wholesale) | 0.7468 (Retailer) | None |
| None | \$30 - \$250 depending on A/C gross weight | None | 7% | None | None |
| Exempt from sales taxes | N/A | None | 6% | 1% local option | None |
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