



Oregon



3040 25th Street, SE
Salem, OR 97302-1125
Phone: (503) 378-4880
Toll Free: (800) 874-0102
FAX: (503) 373-1688

DATE: February 13, 2015

TO: Co-Chairs Senator Betsy Johnson
and Representative David Gomberg
Joint Committee on Ways and Means Subcommittee on Transportation
and Economic Development

FROM: Mitch Swecker, Director, Oregon Department of Aviation

Re: House Bill 5004 Answers to Subcommittee Questions

Dear Co-Chairs,

Thank you for the opportunity to appear before your subcommittee on February 12, 2015 to provide an overview of the Oregon Department of Aviation as the committee considers House Bill 5004. Representative Whitsett asked a question about what the states of Idaho, Washington and California had in statute for jet fuel tax revenue. I provided an answer from memory that they were all in the area of around six or seven cents per gallon. Below is a matrix with a more precise answer. I researched the avgas fuel tax as well as the Jet fuel tax in those three states and include those numbers as well.

As promised, I also have included an excel matrix of all 50 states fuel tax revenue sorted by Jet fuel net tax from highest jet fuel tax revenue to lowest for your knowledge and awareness. The enclosed matrix is extracted from the National Business Aviation Association (NBAA) Study conducted in 2014 of aviation fees and charges of all 50 states.

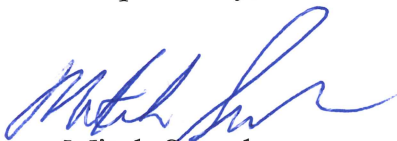
The table on the following page shows the net fuel tax in the far right column for all purchases of Jet fuel. The far right column (net jet fuel tax) does not include the excise tax if commercial air service is exempt from the tax.

State	Jet Fuel Tax/Gal	AVGAS Tax/Gal	Commercial exemption?	Aviation Fuel Sales tax	Net Jet fuel tax/gal at \$5.00/gal) on commercial carriers
Oregon	\$.01	\$.09	international commercial carriers exempt	none	\$.01
California	\$.02	\$.18	commercial carriers exempt	7.25%	\$.36*
Idaho	\$.06	\$.07	none	none	\$.06
Washington	\$.11	\$.11	commercial carriers exempt	6.5%	\$.32*

*Does not include Jet Fuel Tax due to commercial exemption

If I can be of any further assistance, I can be reached at 503-378-2340 or mitch.t.swecker@aviation.state.or.us.

Respectfully,



Mitch Swecker
 Director
 Oregon Department of Aviation