

Aircraft Excise Tax

RCW Chapter 82.48

Tax Base Aircraft used within the state.

The tax applies to private owners of small planes used for personal or business purposes.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

Tax Rate The tax consists of an annual fee based on the type of aircraft, except for aircraft owned and operated by a commuter air carrier that is not an airplane company, who are required to pay an annual fee based on weight.

Type of aircraft based fee schedule:

Type of Aircraft	Registration Fee
Home built	\$ 20
Lighter than air	20
Sailplane	20
Single engine fixed wing	50
Small multi-engine fixed wing	65
Helicopter	75
Large multi-engine fixed wing	80
Turboprop multi-engine fixed wing	100
Turbojet multi-engine fixed wing	125

Weight based fee schedule (paid only by a commuter air carrier):

Gross Maximum Take-Off Weight	Registration Fee
Less than 4,001 lbs.	\$ 500
4,001 - 6,000 lbs.	1,000
6,001 – 8,000 lbs.	2,000
8,001 – 9,000 lbs.	3,000
9,001 – 12,000 lbs.	4,000

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**Recent
Collections
(\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2016	\$351	2.1%	0.002%
2015	\$343	-1.7%	0.002%
2014	\$349	12.2%	0.002%
2013	\$311	3.3%	0.002%
2012	\$301	3.0%	0.002%
2011	\$293	11.4%	0.002%
2010	\$263	0.8%	0.002%
2009	\$261	-9.1%	0.002%
2008	\$287	1.8%	0.002%
2007	\$282	-0.3%	0.002%

Source: Washington State Department of Transportation

**Distribution of
Receipts**

All receipts from this tax are deposited into the Aeronautics Account.

Levied by

State

Administration

Department of Transportation.

An aircraft must be registered for each calendar year it is operated in the state. The tax is collected when the aircraft is first registered. The fee is then due each January thereafter.

The Department of Revenue is authorized to collect unpaid aircraft excise tax per RCW 82.48.020.

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History	2015	100 percent of fees are deposited into the Aeronautics Account.
	2013	Registration fees based upon aircraft weight added for commuter air carriers.
	1983	The current schedule of non-weighted fee rates was adopted.
	1967	The tax was changed from a percent of the fair market value to a flat fee of \$15 for single engine planes and \$25 for multi-engine planes.
	1949	The Aircraft Excise Tax was established with a rate of 1 percent of the fair market value. Aircraft were previously subject to personal property tax.
