

Aircraft Excise Tax

RCW Chapter 82.48

Tax base This tax applies to privately-owned small planes registered in Washington and used for personal or business purposes.

Washington tax law exempts several classes of aircraft from this tax. These include commercial aircraft primarily used for interstate commerce and aircraft registered in other states. For more information, see RCW 82.48.100.

Tax rate The aircraft excise tax is an annual fee based on:

- Type of aircraft.
- Weight, for aircraft owned and operated by a commuter air carrier that is not an airplane company.

Type of aircraft fee schedule:

Type of Aircraft	Registration Fee
Single Engine	\$65
Small multi-engine	\$80
Large multi-engine	\$95
Turboprop multi-engine	\$115
Turbo jet	\$140
Helicopter	\$90
Sail plane	\$35
Lighter than air	\$35
Home built	\$35

Weight-based fee schedule:

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
2021	\$378	10.9%	0.001%
2020	\$341	-6.3%	0.001%
2019	\$364	-0.8%	0.002%
2018	\$367	3.1%	0.002%
2017	\$356	1.6%	0.002%
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%

Source: Washington State Department of Transportation

Distribution of receipts

The state dedicates revenues from the aircraft excise tax to maintaining and improving airports in Washington.

The Aeronautics Account receives all aircraft excise tax revenues.

Levied by

State

Administration

Department of Transportation

The Department of Transportation collects the tax when the owner registers the aircraft. In following years, the owner owes the tax each January.

The Department of Revenue collects unpaid aircraft excise tax.

History

2021 The non-weighted fee schedule rates increased.

2015 The Aeronautics Account became the destination for 100% of aircraft tax. Previously, 90% of revenues went into the state general fund.

2013 Registration fees based upon aircraft weight were added for commuter air carriers.

1983 A tiered schedule of non-weighted fees replaced the 1967 airplane fee system.

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- 1967 The tax changed from a percentage of the fair market value to a flat fee of \$15 for single engine planes and \$25 for multi-engine planes.
- 1949 Washington first enacted an aircraft excise tax at a rate of 1% of fair market value. Aircraft owners previously paid personal property tax.
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