

# Aircraft Fuel Tax

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**RCW** Chapter 82.42

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**Tax Base** Distributors of aircraft fuel pay tax on each gallon of aircraft fuel sold, delivered, or used in the state, except for fuel used by commercial and other exempt aircraft.

Tax exemptions may reduce the taxes of distributors.  
For more information, refer to the [Tax Exemption Study](#).

This tax operates in addition to business and occupation, retail sales and use taxes.

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**Tax Rate** 18 cents per gallon

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**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$2,444	3.6%	0.01%
2020	\$2,358	-10.3%	0.01%
2019	\$2,629	-4.0%	0.01%
2018	\$2,739	13.2%	0.01%
2017	\$2,419	94.6%	0.01%
2016	\$1,243	-51.2%	0.01%
2015	\$2,548	3.6%	0.01%
2014	\$2,460	-2.1%	0.01%
2013	\$2,513	-15.7%	0.01%
2012	\$2,983	21.2%	0.02%

Source: Washington State Department of Licensing

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**Distribution of Receipts** The Aeronautics Account receives all receipts from this tax.

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**Levied by** State

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**Administration** Department of Licensing

Distributors of aircraft fuel report and pay the tax monthly.

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<b>History</b>	2022	The tax rate increased to 18 cents per gallon effective July 1, 2022.
	2015	Provisions related to enforcement, exemptions, refunds, violations, and collection of taxes from non-licensees and security payments by licensees.
	2005	The tax rate increased to 11 cents per gallon.
	2003	A fixed statutory rate replaced the prior variable rate calculation. The new rate was set at 10 cents per gallon.
	1989	The export exemption began requiring detailed reporting for exported sales.
	1983	Added a minimum tax of 5 cents per gallon.
	1982	Established a variable tax rate calculation.
	1967	Established the aircraft fuel tax at 2 cents per gallon.

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