

Aircraft Fuel Tax

RCW Chapter 82.42

Tax Base Except for fuel used by commercial and other exempt aircraft, the aircraft fuel tax is applied to each gallon of fuel that is sold, delivered, or used in the state.

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

Tax Rate 11 cents per gallon.

Aircraft fuel is also subject to retail sales/use tax.

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2018	N/A	N/A	N/A
2017	\$2,811	80.9%	0.01%
2016	\$1,554	-45.2%	0.01%
2015	\$2,837	3.4%	0.02%
2014	\$2,745	-1.8%	0.02%
2013	\$2,794	-14.3%	0.02%
2012	\$3,262	18.9%	0.02%
2011	\$2,743	-2.7%	0.02%
2010	\$2,819	41.0%	0.02%
2009	\$1,999	-33.3%	0.01%

Source: Washington State Department of Licensing

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

Sales/use taxes are deposited into the State General Fund.

Levied by State

Administration Department of Licensing.

Distributors of aircraft fuel report the tax on a monthly basis. Taxes are due by the 25th of the month immediately following the reporting period.

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History

- 2005 Tax rate increased to 11 cents per gallon.
- 2003 Variable rate discontinued and statutory rate set at 10 cents per gallon.
- 1989 Statute pertaining to export exemption clarified as a result of significantly increased export sales, new statute requires detailed reporting of data on such sales.
- 1983 Minimum tax of 5 cents added.
- 1982 Variable tax rate calculation established.
- 1967 Tax adopted at a rate of 2 cents per gallon.
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