

Comparison of Treatment of Use of Taxes on Aviation Fuel

Type of Tax	<u>Original FAA Interpretation</u>	<u>Current FAA Interpretation</u>	<u>Lowenthal/Napolitano (SUPPORT)</u>	<u>Chairman Shuster's Staff Amendment offer</u>
Excise Taxes on Aviation Fuel	Revenues have to be spent at the airport	Revenues have to be spent at the airport	Revenues have to be spent at the airport	Revenues have to be spent at the airport
General Sales Taxes on Aviation Fuel	Revenues are totally exempt from the requirement to spend these revenues at the airport.	Revenues have to be spent at the airport	<p>Current voter approved general sales taxes are exempt from the requirement to spend these revenues at the airport</p> <p>Legislatively approved general sales taxes and all future general sales tax revenues collected on aviation fuel must be spent on either airports or surface transportation projects (highway and transit projects) to access airports.</p>	<p>All general sales taxes in effect at any point between December 8, 2014 and December 7, 2017 can be spent on airports or surface transportation projects that are determined by US DOT to be in the immediate vicinity of the airport and will significantly benefit the airport and airport users.</p> <p>All general sales taxes in effect after Dec. 7, 2017 must be spent at the airports.</p>