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## Transportation Committee

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### HB 1457

**Brief Description:** Concerning the distribution of aircraft fuel tax revenue.

**Sponsors:** Representatives Dent, Springer, Orcutt, Slatter, Dye, Chapman, Hoff, Eslick, Lovick and Jenkin.

<p style="text-align: center;"><b>Brief Summary of Bill</b></p> <ul style="list-style-type: none"><li>• Changes the distribution of state revenues collected from the sales and use tax for aircraft fuel.</li></ul>
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**Hearing Date:** 2/7/19

**Staff:** Patricia Hasan (786-7292).

**Background:**

Aircraft fuel is gasoline or any other inflammable liquid that is chiefly used as a fuel for the propulsion of aircraft. An excise tax and a sales and use tax is collected on aircraft fuel used in Washington.

An excise tax of 11 cents is levied on distributors for each gallon of aircraft fuel that is sold, delivered, or used in Washington, with some exceptions. This excise tax is collected by the Department of Licensing and remitted to the State Treasurer (Treasurer) for deposit into the Aeronautics Account.

A sales or use tax of 6.5 percent of the selling price of aircraft fuel is collected from purchasers and users of aircraft fuel in Washington. The sales and use tax is collected by a seller of aircraft fuel. The seller of aircraft fuel then remits the collected sales and use tax amount to the Department of Revenue (DOR), and the DOR remits the moneys to the Treasurer for deposit into the General Fund.

**Summary of Bill:**

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

The sales and use tax collected from purchasers and users of aircraft fuel in Washington is distributed as such:

- 1 percent of the 6.5 percent of revenues collected from the sales or use tax is deposited into the Aeronautics Account, and
- the remaining revenues collected from the sales or use tax are deposited into the General Fund.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.