

## **Historical Tax Law Changes**

### **Aviation Fuel Tax**

**Laws 1987, Chapter 294** established an Aviation Fuel Tax by statutorily separating aviation fuel from the definition of motor vehicle fuel and imposing an Aviation Fuel Tax rate. The Aviation Fuel Tax is levied at the rate of 5¢ per gallon of aviation fuel and applies to fuel expressly manufactured for the purpose of operating an internal combustion engine in an aircraft.