

AVIATION FUEL TAX

DESCRIPTION

The aviation fuel tax is levied on each gallon of aviation fuel produced or imported into Arizona. Aviation fuel is defined as fuel that is expressly manufactured for use in an internal combustion engine of an aircraft. The tax rate is 5 cents per gallon, and revenues are deposited in the State Aviation Fund.

TAX YIELD

<u>Fiscal Year</u>	<u>Net Collections</u>
1997-98	\$485,333
1998-99 Est.	\$671,799

DISTRIBUTION: State Aviation Fund

There were no changes enacted to this tax in 1999.

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