

JET FUEL EXCISE AND USE TAX

DESCRIPTION

The jet fuel excise tax is levied on retailers of jet fuel. The jet fuel use tax is levied on the storage, use, or consumption in Arizona of jet fuel purchased from a retailer either located out of state or located in state but to whom no state excise tax has been paid. The rate for both taxes is 3.05 cents per gallon, for the first ten million gallons. Amounts over ten million gallons of jet fuel are not subject to either tax.

TAX YIELD

<u>Fiscal Year</u>	<u>Excise Tax</u>	<u>Use Tax</u>	<u>Total</u>
1997-98	\$5,104,928	\$394,789	\$5,499,717
1998-99 Est.	\$4,940,044	\$458,118	\$5,398,162

DISTRIBUTION OF JET FUEL EXCISE TAX

<u>Fiscal Year</u>	<u>State General Fund</u>	<u>Counties</u>	<u>Cities</u>
1997-98	\$3,767,232	\$827,203	\$510,493
1998-99 Est.	\$3,645,555	\$800,485	\$494,004

DISTRIBUTION OF JET FUEL USE TAX

<u>Fiscal Year</u>	<u>State General Fund</u>
1997-98	\$394,789
1998-99 Est.	\$458,118

There were no changes enacted to this tax in 1999.

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