



## Tax Information Publication

# TIP

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### Aviation Fuel Tax Changes

#### Exemption for Certain Air Carriers

Currently, air carriers are eligible for an exemption of aviation fuel tax if they offer transcontinental jet service, increase their Florida workforce by more than 1,000 percent and by 250 or more full-time equivalent employee positions, and have no facility for fueling highway vehicles from the tank in which the aviation fuel is stored. Beginning July 1, 2016, this exemption is limited to those air carriers that met these requirements between **January 1, 1996 and June 30, 2016**.

Qualified air carriers may apply for the exemption by submitting a written request to the Florida Department of Revenue, Account Management, PO Box 6480, Tallahassee, Florida 32314-6480. If approved, the Department will issue an authorization letter. This letter documents that the air carrier has met the workforce increase requirements of the law. Licensed terminal suppliers and wholesalers must obtain a completed copy of the Department's authorization letter from the air carrier before claiming a credit or refund. Licensed terminal suppliers and wholesalers that receive an air carrier exemption certificate may claim a credit or refund of the 6.9 cents per gallon tax paid on aviation fuel sold to qualified air carriers on or before June 30, 2019. The exemption for aviation fuel tax is repealed effective **July 1, 2019**.

#### Tax Rate Reduction

Effective July 1, 2019, the tax rate on aviation fuel will be reduced from 6.9 cents per gallon to 4.27 cents per gallon. The reduced tax rate will apply to aviation fuel used in aircraft and kerosene used off road.

**References: Chapter 2016-220, Laws of Florida; Section 206.9825, Florida Statutes; Rule 12B-5.300, Florida Administrative Code**

#### For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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