

U.S. Aviation Excise Taxes and Fees

TAX / FEE	1972	Jan. 1, 2010	UNIT OF TAXATION
AIRPORT & AIRWAY TRUST FUND (FAA)			
<u>Passenger Flight Segment Tax</u> ^{1a}	---	\$3.70	Domestic Enplanement
<u>Passenger Ticket Tax</u> ^{1a}	8.0%	7.5%	Domestic Fare
<u>International Departure Tax</u> ³	\$3.00	\$16.10	International Passenger Departure
<u>International Arrival Tax</u> ³	---	\$16.10	International Passenger Arrival
<u>Frequent Flyer Tax</u> ²	---	7.5%	Sale of Frequent Flyer Miles

LOCAL AIRPORT PROJECTS			
<u>Passenger Facility Charge</u>	---	Up to \$4.50	Domestic Enplanement

DEPARTMENT OF HOMELAND SECURITY (DHS)			
<u>September 11th Fee</u> ⁵	---	\$2.50	Enplanement at Most U.S. Airports
<u>Aviation Security Infrastructure Fee</u> ⁶	---	Carrier-Specific	CY2000 U.S. Screening Costs
<u>APHIS Passenger Fee</u> ⁷	---	\$5.00	International Passenger Arrival
<u>APHIS Aircraft Fee</u> ⁷	---	\$70.50	International Passenger Arrival
<u>Customs User Fee</u> ⁸	---	\$5.50	International Passenger Arrival
<u>Immigration User Fee</u> ⁹	---	\$7.00	International Passenger Arrival

ENVIRONMENTAL PROTECTION AGENCY (EPA) / (FAA)			
<u>Cargo Waybill Tax</u> ^{1b}	5.0%	6.25%	Waybill for Domestic Freight
<u>Commercial Aviation Jet Fuel Tax</u>	---	4.3¢	Gallons purchased and flown in 50 states
<u>Non-commercial Jet Fuel Tax</u>	7.0¢	21.8¢	Gallons
<u>Non-commercial AvGas Tax</u>	7.0¢	19.3¢	Gallons
<u>LUST Fuel Tax</u> ⁴	---	0.1¢	Gallons purchased in the USA

- Applies only to domestic transport or to journeys to Canada or Mexico within 225 miles of the U.S. border
 - Applies only to flights within the 50 states
 Both a and b are prorated on journeys between the mainland United States and Alaska/Hawaii
- Applies to the sale, to third parties, of the right to award frequent flyer miles
- Does not apply to those transiting the United States between two foreign points
- As of 10/1/05, extended to all fuel purchased in the United States
- Funds TSA at up to \$5 per one-way trip and \$10 per round trip since 2/1/02; suspended 6/1/03-9/30/03
- Aviation Security Infrastructure Fee; funds TSA since 2/18/02; suspended 6/1/03-9/30/03
- Funds agricultural quarantine and inspection services conducted by CBP (previously by the [U.S. Animal and Plant Health Inspection Service](#)) per 7 CFR 354; APHIS continues to perform certain Agricultural Quarantine Inspection (AQI)-related functions that are funded by user fee collections
- Funds inspections by [U.S. Customs and Border Protection](#); passengers arriving from Canada, Mexico, U.S. territories and possessions, and adjacent islands are exempt
- Fund inspections by [U.S. Immigration and Customs Enforcement](#)