OVERVIEW: Section 34.21 of S.L. 2017-57 changes the authorized use of proceeds of the tax collected on aviation gasoline and jet fuel by limiting it to general aviation airports for time-sensitive aviation capital improvement projects for economic development purposes (was capital improvements to public airports and time-sensitive aviation capital improvement projects for economic development purposes.)

This section becomes effective January 1, 2018, and applies to sales made on or after that date.