



2023-2024 General Assembly

HOUSE BILL 259: 2023 Appropriations Act, Sec. 42.13: Extend Sunset for Aviation Gasoline and Jet Fuel for Use in Commercial Aircraft

Committee:
Introduced by:
Analysis of: Sec. 42.13 of S.L. 2023-134

Date: November 29, 2023
Prepared by: Trina Griffin
Staff Attorney

OVERVIEW: Section 42.13 of S.L. 2023-134 extends by five years the sunset on the exemption for aviation gasoline and jet fuel for use in commercial aircraft.

This section became effective October 3, 2023.

CURRENT LAW: Aviation gasoline and jet fuel are subject to a 7% State sales tax rate, and the revenue generated by the tax is earmarked to the Division of Aviation, Department of Transportation.

BILL ANALYSIS: This section extends for five years, from January 1, 2024, to January 1, 2029, the sunset of the sales and use tax exemption for sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft.

EFFECTIVE DATE: This section became effective October 3, 2023.

Jeffrey Hudson
Director



Legislative Analysis
Division
919-733-2578