

## ***Aviation Funding in Washington State: Synthesis***

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September 2013

*Transportation Synthesis Reports (TSRs) are brief summaries of currently available information on topics of interest to WSDOT staff. Online and print sources may include newspaper and periodical articles, NCHRP and other TRB programs, AASHTO, the research and practices of other state DOTs and related academic and industry research. Internet hyperlinks in the TSRs are active at the time of publication, but host server changes can make them obsolete.*

### **Request for Synthesis**

This synthesis and literature review provides information on funding related to aviation in the State of Washington. It was requested by Carter Timmerman Aviation Planner and GIS Analyst in the Aviation Division at the Washington State Department of Transportation.

### **Databases Searched**

- TRID - A Transportation Research Database at the Transportation Research Board (TRB)
- Research in Progress (RiP) – A Database of Current Transportation Research at TRB
- Previous Synthesis Reports on WSDOT Research Website
- Google
- Wisconsin DOT Transportation Synthesis Reports
- Federal Transit Administration (FTA) website
- Federal Highway Administration (FHWA) website
- International Transportation and other Research Websites

### **Sources**

#### **History of Aviation Funding**

##### ***2013 NACS Retail Fuels Report***

National Association for Convenience & Fuel Retailing the NACS Retail Fuels Report, now in its 12th year, explains market conditions that affect gas prices - and what to watch for in 2013.

[http://www.nacsonline.com/YourBusiness/FuelsReports/GasPrices\\_2013/Pages/default.aspx](http://www.nacsonline.com/YourBusiness/FuelsReports/GasPrices_2013/Pages/default.aspx)

***Final Summary of Legislation Passed by the Washington State Legislature***

Washington State Legislature; 2013

[http://www.leg.wa.gov/LIC/Documents/SubscriptionsEndOfSessionHistorical/Summary\\_of\\_Leg\\_and\\_Budgets.pdf](http://www.leg.wa.gov/LIC/Documents/SubscriptionsEndOfSessionHistorical/Summary_of_Leg_and_Budgets.pdf)

***Bill would boost Washington state aviation funding***

Aircraft Owners and Pilots Association; 2013

<http://www.aopa.org/News-and-Video/All-News/2013/February/7/Bill-would-boost-Washington-state-aviation-funding>

***Transportation Governance and Finance: A 50-State Review of State Legislatures and Departments of Transportation***

Jamie Rall, Alice Wheet, Nicholas J. Farber, James B. Reed; Joint Project of National Council of State Legislatures & AASHTO Center for Excellence in Project Finance; NCSL; May 2011

[http://www.transportation-finance.org/pdf/50\\_State\\_Review\\_State\\_Legislatures\\_Departments\\_Transportation.pdf](http://www.transportation-finance.org/pdf/50_State_Review_State_Legislatures_Departments_Transportation.pdf)

***Aviation Economic Impact Study***

WSDOT; March 2012

[http://www.wsdot.wa.gov/NR/rdonlyres/9791D5EE-54E1-4AE7-A154-CC516AF29971/0/2012\\_0404\\_WA\\_AviationEconImpact\\_FINAL.pdf](http://www.wsdot.wa.gov/NR/rdonlyres/9791D5EE-54E1-4AE7-A154-CC516AF29971/0/2012_0404_WA_AviationEconImpact_FINAL.pdf)

***National Surface Transportation Infrastructure Financing Commission Background Documents***

Background Documents and Research Reports; 2012

<http://financecommission.dot.gov/background%20documents.html>

***Transportation Governance and Finance: A 50-State Review of State Legislatures and DOTs***

NCSL, June 1, 2011

<http://www.ncsl.org/issues-research/transport/transportation-governance-and-finance.aspx>

***Regional Access Issues: Washington State Aircraft Tax Still Unsettled***

NBAA PAC; March 29, 2010

Over the weekend, the Washington State Senate refused to consider a House amendment that would have actually increased the proposed aircraft tax, at least for some owners. A conference committee will meet on the issue as early as this week.

<http://www.nbaa.org/advocacy/regional/access-issues/20100329-wa-aircraft-tax.php>

***Washington State eyes new aircraft tax***

By Meg Godlewski; General Aviation News; January 19, 2010

Washington State aircraft owners are rallying the troops to fight a new tax that could add hundreds — or even thousands — of dollars a year to their fixed costs. The proposed tax would levy a 1% excise tax based on the value of aircraft. Under the measure, a plane worth \$100,000 would be taxed \$1,000.

<http://www.generalaviationnews.com/2010/01/washington-state-eyes-new-aircraft-tax/>

***State Taxes on Aviation***

Study of how state taxes are imposed on commercial and general aviation in 14 states (does not include WA).

Concklin & de Decker; 2009  
<http://www.lcc.leg.mn/inactive/afwg/task2.pdf>

**Washington State Annual Aircraft Tax Alert**

Supercub Discussion Forums; January 2009  
<http://www.supercub.org/forum/showthread.php?37094-Washington-State-ANNUAL-AIRCRAFT-Tax-Alert>

**Air Transportation Revenue and Expenditure Report for Release to the Aviation Planning Council  
Aviation Division**

WSDOT Aviation Division; 2008  
[http://www.wsdot.wa.gov/NR/rdonlyres/F4EB89C6-3367-4B9B-BEEA-8F76FF248569/0/AirTransportationRevenueandExpenditureReport1\\_2\\_.pdf](http://www.wsdot.wa.gov/NR/rdonlyres/F4EB89C6-3367-4B9B-BEEA-8F76FF248569/0/AirTransportationRevenueandExpenditureReport1_2_.pdf)

**Aviation Fuel Taxes**

By: Judith Lohman, Chief Analyst; OLR Research Report; April 8, 2003

At least 17 states tax aviation fuel, according to a computer search of the Commerce Clearinghouse (CCH) state tax database. Rates range from a low of 3 cents per gallon in Nebraska to a high of 20 cents per gallon in Texas.

Of eight Northeastern states, four (Maine, Massachusetts, New York, and New Jersey) impose taxes ranging from 3.4 cents to 14 cents per gallon on various types of aviation fuel. Connecticut, New

Hampshire, Rhode Island, and Vermont impose no taxes on aviation fuels.

Table 1 shows aviation fuel tax rates in 17 states, along with major exemptions and refund provisions.

<http://www.cga.ct.gov/2003/olrdata/fin/rpt/2003-R-0349.htm>

**Additional Information available through the WSDOT Library at: [library@wsdot.wa.gov](mailto:library@wsdot.wa.gov) .**

**1997-99 WSDOT Current Law Budget, Aviation Section**

WSDOT, 1997 (PDF Available)

**Transportation Agencies Biennial Report 1979-81, Aviation Section**

WSDOT, 1981 (PDF Available)

Author [Thomas/Lane & Associates](#)

Title An economic inventory of selected rural general aviation airports in Washington State / prepared for Aeronautics Division, Washington State Department of Transportation ; prepared by Thomas/Lane & Associates

Pub Info [Olympia, Wash. : The Division, 1993]

Title Washington state airport system plan / prepared for Aeronautics Division,  
Washington State Department of Transportation by Reid, Middleton & Associates ...  
[et al.]

Pub Info [Olympia, Wash.] : Washington State Dept. of Transportation, Division of  
Aeronautics [sic], [1987-

Title



1997-99 Current Law  
Budget aviation secti

Planning guide : Washington state general aviation airport/economic development  
strategic planning / prepared by Thomas/Lane & Associates

Pub Info Seattle, WA (8900 E. Marginal Way S., Seattle 98108-4024) : Washington State  
Dept. of Transportation, Aeronautics Division, [1993]



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