

TAX AND REVENUE AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Kirk A. Cullimore

House Sponsor: _____

LONG TITLE

General Description:

This bill amends provisions related to the Motor and Special Fuel Tax Act.

Highlighted Provisions:

This bill:

- ▶ authorizes a tax credit on aviation fuel taxes under certain circumstances.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-13-401, as last amended by Laws of Utah 2009, Chapters 222 and 358

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-13-401** is amended to read:

59-13-401. Aviation fuel tax -- Rate.

- (1) A tax is imposed upon aviation fuel at the rates provided in this section.
- (2) Except as provided by Subsection (3), the tax on aviation fuel shall be 9 cents per gallon.
- (3) Aviation fuel purchased for use by a federally certificated air carrier is subject to a



28 tax of:

29 (a) 4 cents per gallon on aviation fuel purchased other than at an international airport:

30 (i) located within a county of the first class; and

31 (ii) that has a United States customs office on its premises; or

32 (b) 2.5 cents per gallon on aviation fuel purchased at an international airport:

33 (i) located within a county of the first class; and

34 (ii) that has a United States customs office on its premises.

35 (4) (a) A federally certificated air carrier may claim a refund of taxes paid under this

36 section in an amount equal to the taxes paid on aviation fuel purchased in the state during the

37 calendar year in excess of 130 million gallons.

38 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

39 commission shall make rules governing the procedures for receiving a refund authorized by

40 this Subsection (4).