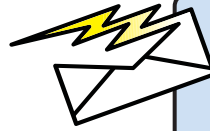


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Tax Bulletin

Tax Bulletin 8-09

Effective Date: July 1, 2009

Re: Reduced Aviation Fuel Tax on Sales to Federally Certified Air Carriers at Salt Lake International Airport

During its 2009 General Session, the Utah Legislature passed HB 261, *Aviation Amendments*, and SB 141, *Aviation Fuel Tax Amendments*. Both bills reduce the aviation fuel tax rate that a federally certificated air carrier pays on purchases of aviation fuel at Salt Lake International Airport from 4 cents to 2.5 cents per gallon, effective July 1, 2009.

The tax rate for aviation fuel sold to non-federally certificated air carriers at Utah airports remains 9 cents per gallon. The tax rate for aviation fuel sold to federally certificated air carriers at places other than Salt Lake International Airport remains 4 cents per gallon.

The bills also repeal the 1.5 cent per gallon aviation fuel tax refund for federally certificated air carriers that purchase aviation fuel at Salt Lake International Airport. These carriers may no longer request a refund for aviation fuel purchased at Salt Lake International Airport for periods beginning on or after July 1, 2009.

Filing Requirements

To report aviation fuel sold and taxes collected under these circumstances after July 1, 2009, licensed Utah aviation fuel distributors must file:

- TC-109FC, *Aviation Fuel Tax Return for Sales to Federally Certificated Air Carriers at Salt Lake International Airport*, and
- schedule TC-110K3, *Taxable Gallons Sold to Federally Certificated Air Carriers (Subject to the 2.5 Cent Fuel Tax)*.

This new return and schedule are filed in addition to TC-109A, *Aviation Fuel Tax Return*, which has an added line to deduct fuel sold at the 2.5 cent rate.

You can review TC-109FC, TC-109A and TC-110K3 at tax.utah.gov/forms.

QUESTIONS...

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