

2018 -- S 2377

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LC004613
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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

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A N A C T

RELATING TO AERONAUTICS - AIRPORTS AND LANDING FIELDS

Introduced By: Senators McCaffrey, and Lynch Prata

Date Introduced: February 15, 2018

Referred To: Senate Finance

(RI Airport Corporation)

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 1-2 of the General Laws entitled "Airports and Landing Fields" is
2 hereby amended by adding thereto the following section:

3 **1-2-22. Rhode Island airport and aviation fund.**

4 (a) There is hereby established the Rhode Island airport and aviation fund to be managed
5 and administered by the Rhode Island airport corporation.

6 (b) The Rhode Island airport and aviation fund shall be funded by an aviation jet fuel
7 excise tax.

8 (1) An excise tax of seven percent (7%) on the gross sales of aviation jet fuel sold and
9 used in the propulsion of aircraft is hereby imposed.

10 (i) "Aviation jet fuel" means kerosene that meets all of the following requirements:

11 (A) Has a maximum distillation temperature of four hundred degrees Fahrenheit (400°F)
12 at the ten percent (10%) recovery point and a final maximum boiling point of five hundred
13 seventy two degrees Fahrenheit (572°F); and

14 (B) Meets American Society Testing materials Specification D 1655 and Military
15 Specifications MIL-T-5624P and MIL-T-83133D, Grades JP-5 and JP-8.

16 (2) The excise tax shall be borne by the purchaser, and no distributor offering aviation jet
17 fuel for sale shall sell, advertise, or offer for sale said fuel separately from the tax imposed by this
18 chapter.

19 (3) The excise tax on aviation jet fuel shall be collected by the distributor of the aviation

1 jet fuel and paid directly to the Rhode Island airport and aviation fund on a quarterly basis.

2 (4) The sale of aviation jet fuel is exempt from the aviation jet fuel excise tax if the
3 aviation jet fuel is for use by the United States Armed Forces.

4 (c) The Rhode Island airport and aviation fund may be used for capital or operating costs
5 as set forth in 49 U.S.C. § 47107(b).

6 SECTION 2. This act shall take effect on January 1, 2019.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO AERONAUTICS - AIRPORTS AND LANDING FIELDS

1 This act would establish the Rhode Island airport and aviation fund to be managed by the
2 Rhode Island airport corporation and funded by an aviation jet fuel excise tax in the amount of
3 seven percent (7%) of the gross sales of aviation jet fuel sold and used in the propulsion of
4 aircraft.

5 This act would take effect on January 1, 2019.

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