

296A.09 AVIATION TAX.

Subdivision 1. **Gasoline tax imposed.** Subject to any refunds or credits there is imposed an excise tax, at the rate of five cents per gallon on all aviation gasoline received, sold, stored, or withdrawn from storage in this state. Aviation gasoline is defined in section 296A.01, subdivision 7.

Subd. 2. **Special fuel tax imposed.** There is imposed an excise tax of the same rate per gallon as the aviation gasoline on all jet fuel or special fuel received, sold, stored, or withdrawn from storage in this state, for use as substitutes for aviation gasoline and not otherwise taxed as gasoline. Jet fuel is defined in section 296A.01, subdivision 8.

Subd. 3. **Exception to tax for aviation use.** The provisions of subdivisions 1 and 2 do not apply to aviation gasoline or special fuel purchased and placed in the fuel tanks of an aircraft outside the state, even though the gasoline may be consumed within this state.

Subd. 4. **Manner of payment.** These taxes are payable in the form and manner prescribed by the commissioner.

Subd. 5. **Tax not on consumption.** The taxes imposed by subdivisions 1 and 2 are expressly declared not to be a tax upon consumption of aviation gasoline or special fuel by an aircraft.

Subd. 6. **Exemptions.** The provisions of subdivisions 1 and 2 do not apply to aviation gasoline or jet fuel purchased by an ambulance service licensed under chapter 144E.

History: 1998 c 299 s 9; 1Sp2005 c 3 art 6 s 10