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## Oregon has lowest tax rates + no sales tax on jet fuel

At 1 cent per gallon, Oregon has one of the lowest jet fuel tax rates ithe region. See chart below.

State	Jet Fuel Tax	Aviation Fuel Tax	Commercial Aviation	Aviation Sales Tax
Oregon	\$0.01	\$0.09	Commercial International Exemption	No Sales Tax
			See Attachment A	
			No Domestic Commercial Exemption	
Arizona	\$0.03	\$0.05	Commercial International Exemption	No Sales Tax
			See Attachment A	
			Commerical Exemption Yes	
California	\$0.02	\$0.18	* Common carriers in the business of transporting persons or property	7.25% Jet Fuel Sales Tax
			for hire are exempt.	
			For Additional exemptions see attachemnt A	
			No Commercial Exemption	
Idaho	\$0.06	\$0.07	For exemptions see Attachent A	No Sales Tax
			No Commercial Exemption	
Nevada	\$0.01	\$0.02	Dealer Exemption for fuel purchased for another	No Sales Tax
	_		State or country for 500 g or less	
			For additional exemptions see attachment A.	
	*\$0.04	*\$0.08		
			<b>Commercial Exemption Yes</b>	
Washington	\$0.11	\$0.11	Air Carriers for compensation are exempt	6.5% Non Commercial Aviation Sales Tax
			Additional Exemptions See	6.5% Commercial Aviation Use Sales Tax
			Attachment A	Plus an additional 0.5%-3.0% local sales tax

\* Each County is permitted to impose an additional tax at the rate specified

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## Parity with nearby states



California	Washington \$.11	Idaho	Oregon	State
\$.02	\$.11	\$.06	\$.01	Jet Fuel Av tax/gal tax/g
\$.18	\$.11	\$.07	\$.09	Av Gas tax/gal
All commercial 7.25% flights	All commercial flights	None	Internation al Flights	Commercia I Exemption
7.25%	6.5%	None	None	Sales Tax
\$.36	\$.32	\$.06	\$.01	Net Tax on Jet Fuel for commercial airlines

Oregon aviation fuel prices per gallon March 2015 (Bend, OR airport)

Avgas Full Service \$4.74 Self Service \$4.24

\$3.36 \$2.86

Jet A

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