



Notice to Retail Sellers of Aviation Fuel

Prepaid sales tax on motor fuel

Beginning **December 1, 2017**, retail sellers of aviation gasoline who purchase aviation gasoline from registered distributors are no longer required to pay the prepaid sales tax on motor fuel (passed through by the distributor) if the retail seller provides a properly completed Form FT-1013, *Exemption Certificate for Retail Sellers of Aviation Gasoline*, certifying that the fuel purchased will be used in commercial and general aviation aircraft.

Form FT-1013 will be revised to reflect that purchases of aviation gasoline by retail sellers for use in commercial and general aviation aircraft are no longer subject to the prepaid sales tax on motor fuel. Retail sellers of aviation gasoline should issue a properly completed version of **revised** Form FT-1013 to their suppliers for purchases of aviation gasoline on or after December 1, 2017.

Exclusion from locally imposed sales and use taxes for all aviation fuel

Retail sales of fuel (aviation gasoline or kero-jet fuel) for use in commercial aircraft and general aviation aircraft made on or after **December 1, 2017**, are no longer subject to locally imposed sales and use taxes. However, such sales remain subject to the 4% New York State sales tax and the $\frac{3}{8}\%$ sales tax imposed in the Metropolitan Commuter Transportation District. Retailers must collect the 4% New York State sales tax and the $\frac{3}{8}\%$ sales tax imposed in the Metropolitan Commuter Transportation District and report those sales on either the *New York State only* or the *New York State/MCTD* line when filing their periodic sales and use tax returns.

Finally, pursuant to Tax Law § 1115(a)(9), fuel sold to an airline for use in its airplanes remains exempt from state and local sales taxes and the sales tax imposed in the Metropolitan Commuter Transportation District.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.