

From: Zulauf, Ryan C (FAA)
Sent: Thu, 6 Nov 2025 20:23:41 +0000
To: Richart, Ann
Subject: [EXTERNAL] Automatic reply: Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Sorry I missed you, but I will return on 11/12/25

Chelsea Branchcomb is Acting ADO Manager and she can be reach at 206-231-4231

From: Ryser, John (DOR)
Sent: Tue, 17 Mar 2026 18:58:59 +0000
To: Chapman-See, Katherine (OFM)
Cc: Williams, Robyn (OFM); Cotton, Megan (GOV); Meredith, Julie
Subject: [EXTERNAL] FW: Washington State Letter - Missed 2/18/26 Deadline
Attachments: State of Washington AFT Richart letter 2026 03 17 Signed.pdf

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Hi K.D.,

This morning Julie Meredith and I received an email from the US Dept. of Transportation – FAA.

The issue is in regard to the FAA Review of Washington State Aviation Fuel Taxes and Compliance with Federal Revenue Use Requirements.

Please let me know if and how Revenue may assist in this effort as we move forward.

Thank you,

John Ryser

Acting Director
Washington State Department of Revenue

6400 Linderson Way SW | Tumwater, WA 98501
PO Box 47454 | MS: 47454 | Olympia, WA 98504 (mailing address)
360/534-1605 | F 360/534-1606 | johnr@dor.wa.gov

From: Hinnant, Danielle S-CTR (FAA) <Danielle.S-CTR.Hinnant@faa.gov>
Sent: Tuesday, March 17, 2026 8:03 AM
To: Ryser, John (DOR) <JohnR@DOR.WA.GOV>; Meredith, Julie <julie.meredith@wsdot.wa.gov>
Cc: Richart, Ann <ann.richart@wsdot.wa.gov>; 9-ARP-Airport-Financial-Review (FAA) <FinancialCompliance@faa.gov>; Athavale, Jyoti (FAA) <Jyoti.Athavale@faa.gov>; Glenn, Scott F (FAA) <Scott.F.Glenn@faa.gov>; Helvey, Michael (FAA) <michael.helvey@faa.gov>
Subject: Washington State Letter - Missed 2/18/26 Deadline

External Email

Please see the FAA Review of Washington State Aviation Fuel Taxes and Compliance with Federal Revenue Use Requirements.

v/r



Danielle Hinnant
Executive Assistant
Office of Airport Compliance (ACO)
U.S. Department of Transportation
danielle.s-ctr.hinnant@faa.gov



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

March 17, 2026

John Ryser
Acting Director
Washington State Department of Revenue
Executive Office
PO Box 47450
Olympia, Washington 98504-7450

Julie Meredith
Secretary
Washington State Department of Transportation (WDOT)
Transportation Building
PO Box 47300
310 Maple Park Avenue S.E.
Olympia, Washington 98504-7300

Subject: FAA Review of Washington State Aviation Fuel Taxes and Compliance with Federal Revenue Use Requirements

Dear Secretary Meredith and Acting Director Ryser:

On October 21, 2025, the Federal Aviation Administration (FAA) sent a letter to the State of Washington addressed to Ann B. Richart, Aviation Director, Washington State Department of Transportation, requesting detailed information regarding the collection and expenditure of aviation fuel tax proceeds associated with the State's Petroleum Products Tax and Hazardous Substance Tax. A copy of that letter is attached for reference. These taxes are not subject to the federal grandfathering provisions that apply to certain state aviation fuel taxes.

The requested information is necessary for the FAA to determine whether revenues derived from aviation fuel are being used in a manner consistent with 49 U.S.C. §§ 47107(b) and 47133 and the FAA's Policy and Procedures Concerning the Use of Airport Revenue (64 Fed. Reg. 7696).

The October 21 letter requested that the State provide the information within 60 days. On November 6, 2025, the State requested additional time to respond. The FAA subsequently granted an extension and established February 18, 2026, as the revised deadline for submitting

the requested information. Unfortunately, the FAA did not receive the requested information by that date.

On February 19, 2026, FAA staff contacted Ms. Richart regarding the status of the State's response. During that conversation, Ms. Richart acknowledged the missed deadline and left little optimism that the State would fulfill the FAA's request.

The State's failure to provide the requested information after repeated requests and an extended deadline leaves the FAA without the information necessary to carry out its statutory oversight responsibilities. As a result, the FAA cannot determine whether aviation fuel tax revenues are being used in compliance with federal law or consistent with federal airport revenue-use requirements.

The FAA remains prepared to review the requested information should the State provide it. However, if the FAA does not receive the requested information within 10 days of receipt of this letter, the Department will proceed with appropriate compliance and enforcement actions.

Sincerely,



Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosures: October 21, 2025, FAA Letter
 December 15, 2025, FAA Letter

cc: Ann R. Richart, Aviation Director, WDOT
 Daniel J. Edwards, Associate Administrator, Office of Airports



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

October 21, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
Transportation Building
310 Maple Park Avenue S.E.
PO Box 47300
Olympia, Washington 78540-7300

Dear Ms. Richart:

The Federal Aviation Administration (FAA) is currently assessing the Washington State Department of Transportation's (State) procedures and reporting of the proceeds of aviation fuel tax collected as outlined in the *Washington Action Plan, FAA Policy concerning Airport Revenue, 2021 Update* (Action Plan). The State's Action Plan was found to be compliant with the Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel (Amendment) (79 Federal Register 66282, November 7, 2014) by the FAA.

Despite this compliance, the FAA has several questions and requires further clarification. The State levies various taxes on aviation fuel sales, detailed as follows:

- 1. Aircraft fuel tax (Chapter 82.42 RCW):** This tax is levied by the State on each gallon of aviation fuel sold, delivered, or used in the State. The tax rate of \$0.05 per gallon was in effect on December 30, 1987, and is considered grandfathered. The current tax rate is \$0.18 per gallon, with \$0.13 per gallon being subject to the federal revenue requirements. The State has not provided a summary of the tax collections, and the FAA requests these figures to ensure compliance with Comment 4 of the Amendment.
- 2. State sales and use taxes (Chapters 82.08 and 82.12 RCW):** These taxes apply to retail sales of tangible personal property, certain services, digital products, and extended warranties, with exceptions for agricultural purposes and aviation fuel purchased for interstate or foreign air transportation. The State's tax rate of 6.5% remains unchanged since 1983 and is considered grandfathered. The FAA requires annual collection amounts for these taxes to ensure compliance with Comment 4 of the Amendment.

3. **The Hazardous Substance Tax (HST) and Petroleum Products Tax (PPT) (Chapters 82.24 and 82.23A RCW):** These taxes are levied on the first possession in the State of hazardous substances, including aviation fuel. The State Department of Ecology uses the funds to help clean up and manage solid and hazardous waste in the State. Both HST and PPT were imposed later than December 30, 1987, and are subject to federal revenue use requirements. The FAA requires evidence that these taxes are reserved for aviation or airport purposes, as stipulated by the Amendment.

The FAA acknowledged that changes to align State and local taxes with federal law would require State legislation. The 2014 Amendment required the development of action plans to amend non-compliant laws and to establish tracking and reporting systems for aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and track systems and amend any non-compliant State statutes. Although 11 years have passed since the Amendment, actual amounts rather than estimates are still needed. The FAA's Revenue Use Policy (64 FR 7696, February 16, 1999) mandates actual data as evidence of proper allocation for aviation purposes. A timeline for implementing tracking and reporting systems is needed.

The Amendment in FY 2014 provided that State and local officials should have prepared an action plan to initiate the process to amend any non-compliant State laws and local ordinances as necessary to conform to federal law on the use of aviation fuel tax revenues. The Amendment went on to describe the requirements of the Action Plan, detailing the process necessary to develop reporting requirements and tracking systems for discrete information on aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and tracking systems and amend any non-compliant State statutes.

Eleven years have elapsed, and estimates are being provided rather than actual amounts without any indication of when the reporting requirements will be attained. The FAA's Policy and Procedures Concerning the Use of Airport Revenue (Revenue Use Policy) (64 FR 7696, February 16, 1999) provides that estimates cannot be relied upon as documentary evidence to show the aviation fuel tax proceeds were collected and allocated for aviation purposes. The FAA will need a timeline for implementing all tracking and reporting tasks.

In correspondence dated July 12, 2024, with Scott Glenn, Division Manager of the FAA's Airport Financial Compliance Division (ACO-200), the State indicated that all proceeds collected on the HST and PPT are allocated according to State statute. HST collected is directed to be deposited proportionally in the model toxic control operating, capital, and stormwater accounts. All collections from the assessment of PPT are deposited in the Pollution Property Liability Insurance Program Trust Account, with the potential transfer of funds to the Liability Insurance Agency Underground Storage Tank Revolving Account. These funds, if not used for aviation purposes, conflict with revenue use requirements. The FAA directs stakeholders to the Aviation Fuel Tax Docket (Docket ID: FAA-2013-0988) for guidance.

The State tracks aviation appropriations from other funds that can offset the environmental tax proceeds. The FAA received State provided documentation titled *Washington State Aviation State Aviation Appropriations 2019-2023* (Attachment) as evidence of these offsets. In-kind services benefitting airports and aviation may be recognized as offsets but require FAA review and approval to confirm their aviation-related benefits.

The FAA staff from ACO-200 and the FAA's Northwest Mountain regional office recently undertook a review of in-kind costs associated with aviation fuel tax collections. This part of the review was to determine the compliance of these costs with federal revenue requirements. The detailed examination revealed several in-kind appropriations that need further clarification to ascertain their allowability.

The review process was methodical, involving a detailed analysis of various appropriations across multiple fiscal years and budgetary allocations, as summarized in Attachment A below. The appropriations were categorized based on their allowability status: Allowable, Not Allowable, or Requiring Clarification. Among the appropriations that were deemed allowable were funds allocated to programs under various sections, like Program Y and Z from the 2019-21 HB 1160 (Transportation), as well as several appropriations under the Capital and Operating budgets across different fiscal years.

However, a significant portion of the appropriations, totaling over \$82 million, was identified as not allowable. These included appropriations under the 2021-22 SSB 5165 (Transportation budget) and the 2023 Supplemental ESSB 5200 (Capital), among others. These not allowable appropriations are excluded from being offset against aviation fuel taxes due to their lack of direct benefit to aviation or airport operations.

Furthermore, there were several appropriations, totaling nearly \$15 million, that require additional clarification before a final determination can be made. These include appropriations such as those under the 2019-21 HB 1102 (Capital Budget) and 2021-23 ESSB 5092 (Operating Budget), where the FAA needs confirmation on specific aspects like the use of appropriations, the scope of studies, or the proportionate benefit to aviation.

For instance, the appropriation for Section 815 Program T under the 2019-21 HB 1160 requires a demonstration of its sole benefit to aviation or a substantiated aviation role based on appropriate metrics. Similarly, for several other appropriations, there is a need to confirm whether funds were used as intended or transferred to subsequent budgets, and whether the expenditures align with aviation-related criteria.

The FAA's comprehensive review underscores the importance of substantive documentation and justification for appropriations intended to be used as offsets to aviation fuel taxes. Ensuring compliance with federal requirements helps maintain transparency and accountability in the management of aviation-related finances. The next steps will involve the State furnishing the required clarifications and justifications for the identified appropriations, enabling a definitive decision on their eligibility.

While the Washington State Department of Transportation's Action Plan has met initial compliance with FAA policies concerning aviation fuel tax revenues, there remain significant areas requiring further clarification and action. The FAA seeks comprehensive data on tax collections and assurances that airport revenue use aligns with federal revenue requirements. The necessity for accurate tracking and reporting systems cannot be overstated, especially as over a decade has passed since the 2014 Amendment. The FAA is committed to working collaboratively with the State to address these issues, ensuring that all aviation fuel tax proceeds are properly allocated and that all State in kind contributions are appropriately assessed for their benefit to aviation. We appreciate your attention to these matters and kindly request that the State provide the information and timelines for compliance within 60 days.

Please do not hesitate to reach out should you have questions or require further guidance.

Sincerely,



Digitally signed by MICHAEL W HELVEY
Date: 2025.10.22 08:58:06 -04'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosure

cc: Jessica Sypniewski, Acting ARP-1
William Garrison, Director, ANM Airports Division
Peter Doyle, Airport Compliance Manager, ANM

Attachment A – In-Kind Offsets to Aviation Fuel Tax Collections

Appropriation	Allowable	Not Allowable	Clarify	Comment
2019-21 – HB 1160 (Transportation)				
Sec. 310 Program Y	\$500,000			
Sec. 311 Program Z	\$60,000			
Sec. 803 Jt. Transport.	\$500,000			
Sec. 815 Program T			\$500,000	Provide benefit solely for aviation or airport, or substantiate aviation role proportionately based on an appropriate metric.
2019-21 HB 1102 (Capital Budget)				
Sec. 1042 (Commerce)			\$3,451,000	Confirm that the appropriation was used and not transferred to 2021 - 2023 SHB 1080.
Sec. 6003 (Commerce)			\$2,000,000	Determine what conditions are remedied by the acquisition, and how the new zoning will satisfy the Runway Protection Zone design criteria.
2019-21 – HB 1109 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,040,000			
Sec. 1501 (State Bd for Community and Technical Colleges)	\$300,000			
Sec. 1502 (University of Washington)	\$250,000			
2020 Supplemental – ESSB 6248 (Capital Budget)				
Sec. 1011 (Dept. of Commerce) (from 2019-			\$750,000	Confirm that appropriation was used and not transferred to 2021 - 2023 SHB 1080.

21 funding update-Sunnyside)				
2021 Supplemental – (SHB) 1080 (Capital Budget)				
Sec. 1074 (Dept. of Commerce)			\$5,700,000	Confirm that appropriation was used and not transferred to 2022 Supplemental SB 5651(Capital).
2021-22 – SSB 5165 (Transportation Budget)				
Sec. 1008 Washington State Department of Transportation (WSDOT) Program Y – Rail)		\$500,000		
Sec. 1009 (WSDOT Program Z – Capital)	\$60,000			
Sec. 113 (Joint Legislative Audit and Review Committee)		\$200,000		
2021-23 – SHB 1080 (Capital Budget)				
Sec. 1075 (Commerce)	\$450,000			
Sec. 6007 (Commerce) <i>(from 2019-21 funding and 2020 supplemental update-Sunnyside)</i>	\$3,701,000			
2021-23 – ESSB 5092 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,090,000			
Sec. 1121 (Commerce)			\$300,000	Confirm the scope of the study for SeaTac.
Sec. 1220 (Health)			\$125,000	Confirm the scope of the study for SeaTac.
2022 Supplemental – SB 5975 (Transportation Additive Funding)				

Sec. 203 (Commerce)	\$10,000			
2022 Supplemental – SB 5651(Capital)				
Sec. 1022 (Commerce)	\$5,700,000			
2022 Supplemental – ESSB 5693 (Operating)				
Sec. 128 (Commerce)	\$450,000			
2023 Supplemental – ESHB 1125 (Transportation)				
Sec. 205 (Transportation Commission)		\$75,000		Seems to be an overall economic development funding.
2023 Supplemental – ESSB 5200 (Capital)				
Sec 1025 (Commerce)	\$1,861,000	\$1,000,000		
Sec. 1034 (Commerce)		\$324,000		
Sec. 1079 (Military)		\$80,200,000		
2023 Supplemental – ESSB 5187				
Sec. 310 (Dept. of Natural Resources)	\$762,000			
Sec. 607 (WSU)	\$1,000,000			
Sec. 618 (Washington State Historical Society)		\$341,000		
Sec. 1114 (Commerce)			\$2,000,000	Confirm the amount beneficial to aviation, as other modes of transportation are included.
Total	\$17,734,000	\$82,640,000	\$14,826,000	



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, D.C. 20591

December 15, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation

Dear Ms. Richart:

Subject: Approval of Extension Request – Fuel Tax Compliance Review

I am writing to acknowledge receipt of your letter dated November 6, 2025, requesting an additional 60-day extension for the submission of additional information related to our ongoing fuel tax compliance review.

After reviewing your request and considering the complexities involved, including the necessity to coordinate with multiple state agencies and the impact of recent administrative changes, the Federal Aviation Administration (FAA) has approved your request for an extension.

The new deadline for submission will be 120 days from the date of October 21, 2025, letter, extending your original deadline to February 18, 2026. We believe this additional time will facilitate a comprehensive and accurate response, reflecting your commitment to compliance and transparency.

We appreciate your proactive approach and continued dedication to aviation excellence in Washington State. Should you need further clarification or assistance during this process, please feel free to reach out to my office directly.

Thank you for your ongoing partnership and cooperation.

Sincerely,

Michael W. Helvey
Director

From: Helvey, Michael (FAA)
Sent: Mon, 27 Apr 2026 11:13:48 +0000
To: Richart, Ann; Glenn, Scott F (FAA)
Cc: Athavale, Jyoti (FAA); 9-ARP-Airport-Financial-Review (FAA); Ryser, John (DOR); Meredith, Julie
Subject: [EXTERNAL] RE: Washington State Compliance Information

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Ann,
Thank you and the Secretary for responding to our request for additional information on Washington State's aviation fuel tax collections and dispersants. I corrected Scott's email address (Scott.F.Glenn@faa.gov). His team will review the data and let you know if additional information is needed.

I appreciate your response.
Mike



Michael Helvey
Director, Office of Airport Compliance
Office of Airports / Federal Aviation Administration
U.S. Department of Transportation
(202) 267-9363
michael.helvey@faa.gov

From: Richart, Ann <ann.richart@wsdot.wa.gov>
Sent: Friday, April 24, 2026 3:23 PM
To: Helvey, Michael (FAA) <michael.helvey@faa.gov>; scott.glenn@faa.gov
Cc: Athavale, Jyoti (FAA) <Jyoti.Athavale@faa.gov>; 9-ARP-Airport-Financial-Review (FAA) <FinancialCompliance@faa.gov>; Ryser, John (DOR) <JohnR@DOR.WA.GOV>; Meredith, Julie <julie.meredith@wsdot.wa.gov>
Subject: Washington State Compliance Information
Importance: High

You don't often get email from ann.richart@wsdot.wa.gov. [Learn why this is important](#)

CAUTION: This email originated from outside of the Federal Aviation Administration (FAA). Do not click on links or open attachments unless you recognize the sender and know the content is safe.

Director Helvey;

Attached please find correspondence from Washington State Secretary of Transportation Meredith regarding our aviation fuel tax compliance efforts. In addition to a detailed letter there are several attachments providing backup information.

Ann B. Richart, AAE

Aviation Director

Washington State Department of Transportation

(360) 529-6550

<https://www.youtube.com/watch?v=EvbOmaJpwVE&pp=ygUWc3RhdGUgYXZpYXRpb24gam91cm5hbA%3D%3D>

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Subject: Washington State Compliance Information
Importance: High

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Attached please find correspondence from Washington State Secretary of Transportation Meredith regarding our aviation fuel tax compliance efforts. In addition to a detailed letter there are several attachments providing backup information.

Ann B. Richart, AAE

Aviation Director

Washington State Department of Transportation

(360) 529-6550

<https://www.youtube.com/watch?v=EvbOmaJpwVE&pp=ygUWc3RhdGUgYXZpYXRpb24gam91cm5hbA%3D%3D>

From: Hinnant, Danielle S-CTR (FAA)
Sent: Mon, 15 Dec 2025 20:15:03 +0000
To: Richart, Ann; Helvey, Michael (FAA)
Cc: Sypniewski, Jessica (FAA); Garrison, William (FAA); Doyle, Peter (FAA); Zulauf, Ryan C (FAA); Best, Aleta (FAA); Woehler, Kerri; Hansen, Erik (OFM); Hartwell, Jason (DOR); Coulson, Amber; Brown, James T (FAA)
Subject: [EXTERNAL] RE: Washington State Department of Transportation (WDOT) - Aviation Fuel Tax
Attachments: State of Washington AFT Richart Letter_Ext Req Approval_2025 12 15 Signed.pdf

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached Extension Request Approval.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591

From: Richart, Ann <ann.richart@wsdot.wa.gov>
Sent: Thursday, November 6, 2025 3:23 PM
To: Hinnant, Danielle S-CTR (FAA) <Danielle.S-CTR.Hinnant@faa.gov>; Helvey, Michael (FAA) <michael.helvey@faa.gov>
Cc: Sypniewski, Jessica (FAA) <jessica.sypniewski@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>; Zulauf, Ryan C (FAA) <ryan.c.zulauf@faa.gov>; Best, Aleta (FAA) <Aleta.Best@faa.gov>; Woehler, Kerri <kerri.woehler@wsdot.wa.gov>; Hansen, Erik (OFM) <Erik.Hansen@OFM.WA.GOV>; Hartwell, Jason (DOR) <JasonH@DOR.WA.GOV>; Coulson, Amber <amber.coulson@wsdot.wa.gov>
Subject: RE: Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

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Please see attached request for an extension of time to respond to this request.

With appreciation,

[Ann B. Richart, AAE](#)
Aviation Director

Washington State Department of Transportation
(360) 529-6550

From: Hinnant, Danielle S-CTR (FAA) <Danielle.S-CTR.Hinnant@faa.gov>
Sent: Thursday, October 23, 2025 1:02 PM
To: Richart, Ann <ann.richart@wsdot.wa.gov>; Elizer, Marshall <marshall.elizer@wsdot.wa.gov>; Hansen, Erik (OFM) <Erik.Hansen@OFM.WA.GOV>; Hartwell, Jason (DOR) <JasonH@DOR.WA.GOV>; Coulson, Amber <amber.coulson@wsdot.wa.gov>; Stone, Grady (FAA) <grady.stone@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Ferrell, Warren (FAA) <Warren.Ferrell@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Cc: Sypniewski, Jessica (FAA) <jessica.sypniewski@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Subject: [EXTERNAL] Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached WDOT Aviation Fuel Tax Action Plan.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, D.C. 20591

December 15, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation

Dear Ms. Richart:

Subject: Approval of Extension Request – Fuel Tax Compliance Review

I am writing to acknowledge receipt of your letter dated November 6, 2025, requesting an additional 60-day extension for the submission of additional information related to our ongoing fuel tax compliance review.

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We appreciate your proactive approach and continued dedication to aviation excellence in Washington State. Should you need further clarification or assistance during this process, please feel free to reach out to my office directly.

Thank you for your ongoing partnership and cooperation.

Sincerely,

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Director

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Cc: Sypniewski, Jessica (FAA); Garrison, William (FAA); Doyle, Peter (FAA); Zulauf, Ryan C (FAA); Best, Aleta (FAA); Woehler, Kerri; Hansen, Erik (OFM); Hartwell, Jason (DOR); Coulson, Amber; Brown, James T (FAA)
Subject: [EXTERNAL] RE: Washington State Department of Transportation (WDOT) - Aviation Fuel Tax
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Danielle S. Hinnant
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Federal Aviation Administration
Washington, DC 20591

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Cc: Sypniewski, Jessica (FAA) <jessica.sypniewski@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>; Zulauf, Ryan C (FAA) <ryan.c.zulauf@faa.gov>; Best, Aleta (FAA) <Aleta.Best@faa.gov>; Woehler, Kerri <kerri.woehler@wsdot.wa.gov>; Hansen, Erik (OFM) <Erik.Hansen@OFM.WA.GOV>; Hartwell, Jason (DOR) <JasonH@DOR.WA.GOV>; Coulson, Amber <amber.coulson@wsdot.wa.gov>
Subject: RE: Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

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With appreciation,

[Ann B. Richart, AAE](#)
Aviation Director

Washington State Department of Transportation
(360) 529-6550

From: Hinnant, Danielle S-CTR (FAA) <Danielle.S-CTR.Hinnant@faa.gov>
Sent: Thursday, October 23, 2025 1:02 PM
To: Richart, Ann <ann.richart@wsdot.wa.gov>; Elizer, Marshall <marshall.elizer@wsdot.wa.gov>; Hansen, Erik (OFM) <Erik.Hansen@OFM.WA.GOV>; Hartwell, Jason (DOR) <JasonH@DOR.WA.GOV>; Coulson, Amber <amber.coulson@wsdot.wa.gov>; Stone, Grady (FAA) <grady.stone@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Ferrell, Warren (FAA) <Warren.Ferrell@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Cc: Sypniewski, Jessica (FAA) <jessica.sypniewski@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Subject: [EXTERNAL] Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached WDOT Aviation Fuel Tax Action Plan.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, D.C. 20591

December 15, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation

Dear Ms. Richart:

Subject: Approval of Extension Request – Fuel Tax Compliance Review

I am writing to acknowledge receipt of your letter dated November 6, 2025, requesting an additional 60-day extension for the submission of additional information related to our ongoing fuel tax compliance review.

After reviewing your request and considering the complexities involved, including the necessity to coordinate with multiple state agencies and the impact of recent administrative changes, the Federal Aviation Administration (FAA) has approved your request for an extension.

The new deadline for submission will be 120 days from the date of October 21, 2025, letter, extending your original deadline to February 18, 2026. We believe this additional time will facilitate a comprehensive and accurate response, reflecting your commitment to compliance and transparency.

We appreciate your proactive approach and continued dedication to aviation excellence in Washington State. Should you need further clarification or assistance during this process, please feel free to reach out to my office directly.

Thank you for your ongoing partnership and cooperation.

Sincerely,

Michael W. Helvey
Director

From: Hinnant, Danielle S-CTR (FAA)
Sent: Mon, 15 Dec 2025 20:15:03 +0000
To: Richart, Ann; Helvey, Michael (FAA)
Cc: Sypniewski, Jessica (FAA); Garrison, William (FAA); Doyle, Peter (FAA); Zulauf, Ryan C (FAA); Best, Aleta (FAA); Woehler, Kerri; Hansen, Erik (OFM); Hartwell, Jason (DOR); Coulson, Amber; Brown, James T (FAA)
Subject: [EXTERNAL] RE: Washington State Department of Transportation (WDOT) - Aviation Fuel Tax
Attachments: State of Washington AFT Richart Letter_Ext Req Approval_2025 12 15 Signed.pdf

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached Extension Request Approval.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591

From: Richart, Ann <ann.richart@wsdot.wa.gov>
Sent: Thursday, November 6, 2025 3:23 PM
To: Hinnant, Danielle S-CTR (FAA) <Danielle.S-CTR.Hinnant@faa.gov>; Helvey, Michael (FAA) <michael.helvey@faa.gov>
Cc: Sypniewski, Jessica (FAA) <jessica.sypniewski@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>; Zulauf, Ryan C (FAA) <ryan.c.zulauf@faa.gov>; Best, Aleta (FAA) <Aleta.Best@faa.gov>; Woehler, Kerri <kerri.woehler@wsdot.wa.gov>; Hansen, Erik (OFM) <Erik.Hansen@OFM.WA.GOV>; Hartwell, Jason (DOR) <JasonH@DOR.WA.GOV>; Coulson, Amber <amber.coulson@wsdot.wa.gov>
Subject: RE: Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

CAUTION: This email originated from outside of the Federal Aviation Administration (FAA). Do not click on links or open attachments unless you recognize the sender and know the content is safe.

Please see attached request for an extension of time to respond to this request.

With appreciation,

[Ann B. Richart, AAE](#)
Aviation Director

Washington State Department of Transportation
(360) 529-6550

From: Hinnant, Danielle S-CTR (FAA) <Danielle.S-CTR.Hinnant@faa.gov>
Sent: Thursday, October 23, 2025 1:02 PM
To: Richart, Ann <ann.richart@wsdot.wa.gov>; Elizer, Marshall <marshall.elizer@wsdot.wa.gov>; Hansen, Erik (OFM) <Erik.Hansen@OFM.WA.GOV>; Hartwell, Jason (DOR) <JasonH@DOR.WA.GOV>; Coulson, Amber <amber.coulson@wsdot.wa.gov>; Stone, Grady (FAA) <grady.stone@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Ferrell, Warren (FAA) <Warren.Ferrell@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Cc: Sypniewski, Jessica (FAA) <jessica.sypniewski@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Subject: [EXTERNAL] Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached WDOT Aviation Fuel Tax Action Plan.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, D.C. 20591

December 15, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation

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Subject: Approval of Extension Request – Fuel Tax Compliance Review

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Thank you for your ongoing partnership and cooperation.

Sincerely,

Michael W. Helvey
Director

From: Hinnant, Danielle S-CTR (FAA)
Sent: Thu, 23 Oct 2025 20:01:39 +0000
To: Richart, Ann; Elizer, Marshall; Hansen, Erik (OFM); Hartwell, Jason (DOR); Coulson, Amber; Stone, Grady (FAA); Garrison, William (FAA); Ferrell, Warren (FAA); Doyle, Peter (FAA)
Cc: Sypniewski, Jessica (FAA); Garrison, William (FAA); Doyle, Peter (FAA)
Subject: [EXTERNAL] Washington State Department of Transportation (WSDOT) - Aviation Fuel Tax
Attachments: State of Washington AFT Richart Letter 2025 10 21 Signed.pdf

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached WDOT Aviation Fuel Tax Action Plan.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

October 21, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
Transportation Building
310 Maple Park Avenue S.E.
PO Box 47300
Olympia, Washington 78540-7300

Dear Ms. Richart:

The Federal Aviation Administration (FAA) is currently assessing the Washington State Department of Transportation's (State) procedures and reporting of the proceeds of aviation fuel tax collected as outlined in the *Washington Action Plan, FAA Policy concerning Airport Revenue, 2021 Update* (Action Plan). The State's Action Plan was found to be compliant with the Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel (Amendment) (79 Federal Register 66282, November 7, 2014) by the FAA.

Despite this compliance, the FAA has several questions and requires further clarification. The State levies various taxes on aviation fuel sales, detailed as follows:

- 1. Aircraft fuel tax (Chapter 82.42 RCW):** This tax is levied by the State on each gallon of aviation fuel sold, delivered, or used in the State. The tax rate of \$0.05 per gallon was in effect on December 30, 1987, and is considered grandfathered. The current tax rate is \$0.18 per gallon, with \$0.13 per gallon being subject to the federal revenue requirements. The State has not provided a summary of the tax collections, and the FAA requests these figures to ensure compliance with Comment 4 of the Amendment.
- 2. State sales and use taxes (Chapters 82.08 and 82.12 RCW):** These taxes apply to retail sales of tangible personal property, certain services, digital products, and extended warranties, with exceptions for agricultural purposes and aviation fuel purchased for interstate or foreign air transportation. The State's tax rate of 6.5% remains unchanged since 1983 and is considered grandfathered. The FAA requires annual collection amounts for these taxes to ensure compliance with Comment 4 of the Amendment.

3. **The Hazardous Substance Tax (HST) and Petroleum Products Tax (PPT) (Chapters 82.24 and 82.23A RCW):** These taxes are levied on the first possession in the State of hazardous substances, including aviation fuel. The State Department of Ecology uses the funds to help clean up and manage solid and hazardous waste in the State. Both HST and PPT were imposed later than December 30, 1987, and are subject to federal revenue use requirements. The FAA requires evidence that these taxes are reserved for aviation or airport purposes, as stipulated by the Amendment.

The FAA acknowledged that changes to align State and local taxes with federal law would require State legislation. The 2014 Amendment required the development of action plans to amend non-compliant laws and to establish tracking and reporting systems for aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and track systems and amend any non-compliant State statutes. Although 11 years have passed since the Amendment, actual amounts rather than estimates are still needed. The FAA's Revenue Use Policy (64 FR 7696, February 16, 1999) mandates actual data as evidence of proper allocation for aviation purposes. A timeline for implementing tracking and reporting systems is needed.

The Amendment in FY 2014 provided that State and local officials should have prepared an action plan to initiate the process to amend any non-compliant State laws and local ordinances as necessary to conform to federal law on the use of aviation fuel tax revenues. The Amendment went on to describe the requirements of the Action Plan, detailing the process necessary to develop reporting requirements and tracking systems for discrete information on aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and tracking systems and amend any non-compliant State statutes.

Eleven years have elapsed, and estimates are being provided rather than actual amounts without any indication of when the reporting requirements will be attained. The FAA's Policy and Procedures Concerning the Use of Airport Revenue (Revenue Use Policy) (64 FR 7696, February 16, 1999) provides that estimates cannot be relied upon as documentary evidence to show the aviation fuel tax proceeds were collected and allocated for aviation purposes. The FAA will need a timeline for implementing all tracking and reporting tasks.

In correspondence dated July 12, 2024, with Scott Glenn, Division Manager of the FAA's Airport Financial Compliance Division (ACO-200), the State indicated that all proceeds collected on the HST and PPT are allocated according to State statute. HST collected is directed to be deposited proportionally in the model toxic control operating, capital, and stormwater accounts. All collections from the assessment of PPT are deposited in the Pollution Property Liability Insurance Program Trust Account, with the potential transfer of funds to the Liability Insurance Agency Underground Storage Tank Revolving Account. These funds, if not used for aviation purposes, conflict with revenue use requirements. The FAA directs stakeholders to the Aviation Fuel Tax Docket (Docket ID: FAA-2013-0988) for guidance.

The State tracks aviation appropriations from other funds that can offset the environmental tax proceeds. The FAA received State provided documentation titled *Washington State Aviation State Aviation Appropriations 2019-2023* (Attachment) as evidence of these offsets. In-kind services benefitting airports and aviation may be recognized as offsets but require FAA review and approval to confirm their aviation-related benefits.

The FAA staff from ACO-200 and the FAA's Northwest Mountain regional office recently undertook a review of in-kind costs associated with aviation fuel tax collections. This part of the review was to determine the compliance of these costs with federal revenue requirements. The detailed examination revealed several in-kind appropriations that need further clarification to ascertain their allowability.

The review process was methodical, involving a detailed analysis of various appropriations across multiple fiscal years and budgetary allocations, as summarized in Attachment A below. The appropriations were categorized based on their allowability status: Allowable, Not Allowable, or Requiring Clarification. Among the appropriations that were deemed allowable were funds allocated to programs under various sections, like Program Y and Z from the 2019-21 HB 1160 (Transportation), as well as several appropriations under the Capital and Operating budgets across different fiscal years.

However, a significant portion of the appropriations, totaling over \$82 million, was identified as not allowable. These included appropriations under the 2021-22 SSB 5165 (Transportation budget) and the 2023 Supplemental ESSB 5200 (Capital), among others. These not allowable appropriations are excluded from being offset against aviation fuel taxes due to their lack of direct benefit to aviation or airport operations.

Furthermore, there were several appropriations, totaling nearly \$15 million, that require additional clarification before a final determination can be made. These include appropriations such as those under the 2019-21 HB 1102 (Capital Budget) and 2021-23 ESSB 5092 (Operating Budget), where the FAA needs confirmation on specific aspects like the use of appropriations, the scope of studies, or the proportionate benefit to aviation.

For instance, the appropriation for Section 815 Program T under the 2019-21 HB 1160 requires a demonstration of its sole benefit to aviation or a substantiated aviation role based on appropriate metrics. Similarly, for several other appropriations, there is a need to confirm whether funds were used as intended or transferred to subsequent budgets, and whether the expenditures align with aviation-related criteria.

The FAA's comprehensive review underscores the importance of substantive documentation and justification for appropriations intended to be used as offsets to aviation fuel taxes. Ensuring compliance with federal requirements helps maintain transparency and accountability in the management of aviation-related finances. The next steps will involve the State furnishing the required clarifications and justifications for the identified appropriations, enabling a definitive decision on their eligibility.

While the Washington State Department of Transportation's Action Plan has met initial compliance with FAA policies concerning aviation fuel tax revenues, there remain significant areas requiring further clarification and action. The FAA seeks comprehensive data on tax collections and assurances that airport revenue use aligns with federal revenue requirements. The necessity for accurate tracking and reporting systems cannot be overstated, especially as over a decade has passed since the 2014 Amendment. The FAA is committed to working collaboratively with the State to address these issues, ensuring that all aviation fuel tax proceeds are properly allocated and that all State in kind contributions are appropriately assessed for their benefit to aviation. We appreciate your attention to these matters and kindly request that the State provide the information and timelines for compliance within 60 days.

Please do not hesitate to reach out should you have questions or require further guidance.

Sincerely,



Digitally signed by MICHAEL W HELVEY
Date: 2025.10.22 08:58:06 -04'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosure

cc: Jessica Sypniewski, Acting ARP-1
William Garrison, Director, ANM Airports Division
Peter Doyle, Airport Compliance Manager, ANM

Attachment A – In-Kind Offsets to Aviation Fuel Tax Collections

Appropriation	Allowable	Not Allowable	Clarify	Comment
2019-21 – HB 1160 (Transportation)				
Sec. 310 Program Y	\$500,000			
Sec. 311 Program Z	\$60,000			
Sec. 803 Jt. Transport.	\$500,000			
Sec. 815 Program T			\$500,000	Provide benefit solely for aviation or airport, or substantiate aviation role proportionately based on an appropriate metric.
2019-21 HB 1102 (Capital Budget)				
Sec. 1042 (Commerce)			\$3,451,000	Confirm that the appropriation was used and not transferred to 2021 - 2023 SHB 1080.
Sec. 6003 (Commerce)			\$2,000,000	Determine what conditions are remedied by the acquisition, and how the new zoning will satisfy the Runway Protection Zone design criteria.
2019-21 – HB 1109 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,040,000			
Sec. 1501 (State Bd for Community and Technical Colleges)	\$300,000			
Sec. 1502 (University of Washington)	\$250,000			
2020 Supplemental – ESSB 6248 (Capital Budget)				
Sec. 1011 (Dept. of Commerce) (from 2019-			\$750,000	Confirm that appropriation was used and not transferred to 2021 - 2023 SHB 1080.

21 funding update-Sunnyside)				
2021 Supplemental – (SHB) 1080 (Capital Budget)				
Sec. 1074 (Dept. of Commerce)			\$5,700,000	Confirm that appropriation was used and not transferred to 2022 Supplemental SB 5651(Capital).
2021-22 – SSB 5165 (Transportation Budget)				
Sec. 1008 Washington State Department of Transportation (WSDOT) Program Y – Rail)		\$500,000		
Sec. 1009 (WSDOT Program Z – Capital)	\$60,000			
Sec. 113 (Joint Legislative Audit and Review Committee)		\$200,000		
2021-23 – SHB 1080 (Capital Budget)				
Sec. 1075 (Commerce)	\$450,000			
Sec. 6007 (Commerce) <i>(from 2019-21 funding and 2020 supplemental update-Sunnyside)</i>	\$3,701,000			
2021-23 – ESSB 5092 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,090,000			
Sec. 1121 (Commerce)			\$300,000	Confirm the scope of the study for SeaTac.
Sec. 1220 (Health)			\$125,000	Confirm the scope of the study for SeaTac.
2022 Supplemental – SB 5975 (Transportation Additive Funding)				

Sec. 203 (Commerce)	\$10,000			
2022 Supplemental – SB 5651(Capital)				
Sec. 1022 (Commerce)	\$5,700,000			
2022 Supplemental – ESSB 5693 (Operating)				
Sec. 128 (Commerce)	\$450,000			
2023 Supplemental – ESHB 1125 (Transportation)				
Sec. 205 (Transportation Commission)		\$75,000		Seems to be an overall economic development funding.
2023 Supplemental – ESSB 5200 (Capital)				
Sec 1025 (Commerce)	\$1,861,000	\$1,000,000		
Sec. 1034 (Commerce)		\$324,000		
Sec. 1079 (Military)		\$80,200,000		
2023 Supplemental – ESSB 5187				
Sec. 310 (Dept. of Natural Resources)	\$762,000			
Sec. 607 (WSU)	\$1,000,000			
Sec. 618 (Washington State Historical Society)		\$341,000		
Sec. 1114 (Commerce)			\$2,000,000	Confirm the amount beneficial to aviation, as other modes of transportation are included.
Total	\$17,734,000	\$82,640,000	\$14,826,000	

From: Hinnant, Danielle S-CTR (FAA)
Sent: Thu, 23 Oct 2025 20:01:39 +0000
To: Richart, Ann; Elizer, Marshall; Hansen, Erik (OFM); Hartwell, Jason (DOR); Coulson, Amber; Stone, Grady (FAA); Garrison, William (FAA); Ferrell, Warren (FAA); Doyle, Peter (FAA)
Cc: Sypniewski, Jessica (FAA); Garrison, William (FAA); Doyle, Peter (FAA)
Subject: [EXTERNAL] Washington State Department of Transportation (WSDOT) - Aviation Fuel Tax
Attachments: State of Washington AFT Richart Letter 2025 10 21 Signed.pdf
Categories: Response Required

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached WDOT Aviation Fuel Tax Action Plan.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

October 21, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
Transportation Building
310 Maple Park Avenue S.E.
PO Box 47300
Olympia, Washington 78540-7300

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Please do not hesitate to reach out should you have questions or require further guidance.

Sincerely,



Digitally signed by MICHAEL W HELVEY
Date: 2025.10.22 08:58:06 -04'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosure

cc: Jessica Sypniewski, Acting ARP-1
William Garrison, Director, ANM Airports Division
Peter Doyle, Airport Compliance Manager, ANM

Attachment A – In-Kind Offsets to Aviation Fuel Tax Collections

Appropriation	Allowable	Not Allowable	Clarify	Comment
2019-21 – HB 1160 (Transportation)				
Sec. 310 Program Y	\$500,000			
Sec. 311 Program Z	\$60,000			
Sec. 803 Jt. Transport.	\$500,000			
Sec. 815 Program T			\$500,000	Provide benefit solely for aviation or airport, or substantiate aviation role proportionately based on an appropriate metric.
2019-21 HB 1102 (Capital Budget)				
Sec. 1042 (Commerce)			\$3,451,000	Confirm that the appropriation was used and not transferred to 2021 - 2023 SHB 1080.
Sec. 6003 (Commerce)			\$2,000,000	Determine what conditions are remedied by the acquisition, and how the new zoning will satisfy the Runway Protection Zone design criteria.
2019-21 – HB 1109 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,040,000			
Sec. 1501 (State Bd for Community and Technical Colleges)	\$300,000			
Sec. 1502 (University of Washington)	\$250,000			
2020 Supplemental – ESSB 6248 (Capital Budget)				
Sec. 1011 (Dept. of Commerce) (from 2019-			\$750,000	Confirm that appropriation was used and not transferred to 2021 - 2023 SHB 1080.

21 funding update-Sunnyside)				
2021 Supplemental – (SHB) 1080 (Capital Budget)				
Sec. 1074 (Dept. of Commerce)			\$5,700,000	Confirm that appropriation was used and not transferred to 2022 Supplemental SB 5651(Capital).
2021-22 – SSB 5165 (Transportation Budget)				
Sec. 1008 Washington State Department of Transportation (WSDOT) Program Y – Rail)		\$500,000		
Sec. 1009 (WSDOT Program Z – Capital)	\$60,000			
Sec. 113 (Joint Legislative Audit and Review Committee)		\$200,000		
2021-23 – SHB 1080 (Capital Budget)				
Sec. 1075 (Commerce)	\$450,000			
Sec. 6007 (Commerce) (from 2019-21 funding and 2020 supplemental update-Sunnyside)	\$3,701,000			
2021-23 – ESSB 5092 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,090,000			
Sec. 1121 (Commerce)			\$300,000	Confirm the scope of the study for SeaTac.
Sec. 1220 (Health)			\$125,000	Confirm the scope of the study for SeaTac.
2022 Supplemental – SB 5975 (Transportation Additive Funding)				

Sec. 203 (Commerce)	\$10,000			
2022 Supplemental – SB 5651(Capital)				
Sec. 1022 Commerce)	\$5,700,000			
2022 Supplemental – ESSB 5693 (Operating)				
Sec. 128 (Commerce)	\$450,000			
2023 Supplemental – ESHB 1125 (Transportation)				
Sec. 205 (Transportation Commission)		\$75,000		Seems to be an overall economic development funding.
2023 Supplemental – ESSB 5200 (Capital)				
Sec 1025 (Commerce)	\$1,861,000	\$1,000,000		
Sec. 1034 (Commerce)		\$324,000		
Sec. 1079 (Military)		\$80,200,000		
2023 Supplemental – ESSB 5187				
Sec. 310 (Dept. of Natural Resources)	\$762,000			
Sec. 607 (WSU)	\$1,000,000			
Sec. 618 (Washington State Historical Society)		\$341,000		
Sec. 1114 (Commerce)			\$2,000,000	Confirm the amount beneficial to aviation, as other modes of transportation are included.
Total	\$17,734,000	\$82,640,000	\$14,826,000	

From: Hinnant, Danielle S-CTR (FAA)
Sent: Thu, 23 Oct 2025 20:01:39 +0000
To: Richart, Ann; Elizer, Marshall; Hansen, Erik (OFM); Hartwell, Jason (DOR); Coulson, Amber; Stone, Grady (FAA); Garrison, William (FAA); Ferrell, Warren (FAA); Doyle, Peter (FAA)
Cc: Sypniewski, Jessica (FAA); Garrison, William (FAA); Doyle, Peter (FAA)
Subject: [EXTERNAL] Washington State Department of Transportation (WSDOT) - Aviation Fuel Tax
Attachments: State of Washington AFT Richart Letter 2025 10 21 Signed.pdf

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached WDOT Aviation Fuel Tax Action Plan.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

October 21, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
Transportation Building
310 Maple Park Avenue S.E.
PO Box 47300
Olympia, Washington 78540-7300

Dear Ms. Richart:

The Federal Aviation Administration (FAA) is currently assessing the Washington State Department of Transportation's (State) procedures and reporting of the proceeds of aviation fuel tax collected as outlined in the *Washington Action Plan, FAA Policy concerning Airport Revenue, 2021 Update* (Action Plan). The State's Action Plan was found to be compliant with the Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel (Amendment) (79 Federal Register 66282, November 7, 2014) by the FAA.

Despite this compliance, the FAA has several questions and requires further clarification. The State levies various taxes on aviation fuel sales, detailed as follows:

- 1. Aircraft fuel tax (Chapter 82.42 RCW):** This tax is levied by the State on each gallon of aviation fuel sold, delivered, or used in the State. The tax rate of \$0.05 per gallon was in effect on December 30, 1987, and is considered grandfathered. The current tax rate is \$0.18 per gallon, with \$0.13 per gallon being subject to the federal revenue requirements. The State has not provided a summary of the tax collections, and the FAA requests these figures to ensure compliance with Comment 4 of the Amendment.
- 2. State sales and use taxes (Chapters 82.08 and 82.12 RCW):** These taxes apply to retail sales of tangible personal property, certain services, digital products, and extended warranties, with exceptions for agricultural purposes and aviation fuel purchased for interstate or foreign air transportation. The State's tax rate of 6.5% remains unchanged since 1983 and is considered grandfathered. The FAA requires annual collection amounts for these taxes to ensure compliance with Comment 4 of the Amendment.

3. **The Hazardous Substance Tax (HST) and Petroleum Products Tax (PPT) (Chapters 82.24 and 82.23A RCW):** These taxes are levied on the first possession in the State of hazardous substances, including aviation fuel. The State Department of Ecology uses the funds to help clean up and manage solid and hazardous waste in the State. Both HST and PPT were imposed later than December 30, 1987, and are subject to federal revenue use requirements. The FAA requires evidence that these taxes are reserved for aviation or airport purposes, as stipulated by the Amendment.

The FAA acknowledged that changes to align State and local taxes with federal law would require State legislation. The 2014 Amendment required the development of action plans to amend non-compliant laws and to establish tracking and reporting systems for aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and track systems and amend any non-compliant State statutes. Although 11 years have passed since the Amendment, actual amounts rather than estimates are still needed. The FAA's Revenue Use Policy (64 FR 7696, February 16, 1999) mandates actual data as evidence of proper allocation for aviation purposes. A timeline for implementing tracking and reporting systems is needed.

The Amendment in FY 2014 provided that State and local officials should have prepared an action plan to initiate the process to amend any non-compliant State laws and local ordinances as necessary to conform to federal law on the use of aviation fuel tax revenues. The Amendment went on to describe the requirements of the Action Plan, detailing the process necessary to develop reporting requirements and tracking systems for discrete information on aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and tracking systems and amend any non-compliant State statutes.

Eleven years have elapsed, and estimates are being provided rather than actual amounts without any indication of when the reporting requirements will be attained. The FAA's Policy and Procedures Concerning the Use of Airport Revenue (Revenue Use Policy) (64 FR 7696, February 16, 1999) provides that estimates cannot be relied upon as documentary evidence to show the aviation fuel tax proceeds were collected and allocated for aviation purposes. The FAA will need a timeline for implementing all tracking and reporting tasks.

In correspondence dated July 12, 2024, with Scott Glenn, Division Manager of the FAA's Airport Financial Compliance Division (ACO-200), the State indicated that all proceeds collected on the HST and PPT are allocated according to State statute. HST collected is directed to be deposited proportionally in the model toxic control operating, capital, and stormwater accounts. All collections from the assessment of PPT are deposited in the Pollution Property Liability Insurance Program Trust Account, with the potential transfer of funds to the Liability Insurance Agency Underground Storage Tank Revolving Account. These funds, if not used for aviation purposes, conflict with revenue use requirements. The FAA directs stakeholders to the Aviation Fuel Tax Docket (Docket ID: FAA-2013-0988) for guidance.

The State tracks aviation appropriations from other funds that can offset the environmental tax proceeds. The FAA received State provided documentation titled *Washington State Aviation State Aviation Appropriations 2019-2023* (Attachment) as evidence of these offsets. In-kind services benefitting airports and aviation may be recognized as offsets but require FAA review and approval to confirm their aviation-related benefits.

The FAA staff from ACO-200 and the FAA's Northwest Mountain regional office recently undertook a review of in-kind costs associated with aviation fuel tax collections. This part of the review was to determine the compliance of these costs with federal revenue requirements. The detailed examination revealed several in-kind appropriations that need further clarification to ascertain their allowability.

The review process was methodical, involving a detailed analysis of various appropriations across multiple fiscal years and budgetary allocations, as summarized in Attachment A below. The appropriations were categorized based on their allowability status: Allowable, Not Allowable, or Requiring Clarification. Among the appropriations that were deemed allowable were funds allocated to programs under various sections, like Program Y and Z from the 2019-21 HB 1160 (Transportation), as well as several appropriations under the Capital and Operating budgets across different fiscal years.

However, a significant portion of the appropriations, totaling over \$82 million, was identified as not allowable. These included appropriations under the 2021-22 SSB 5165 (Transportation budget) and the 2023 Supplemental ESSB 5200 (Capital), among others. These not allowable appropriations are excluded from being offset against aviation fuel taxes due to their lack of direct benefit to aviation or airport operations.

Furthermore, there were several appropriations, totaling nearly \$15 million, that require additional clarification before a final determination can be made. These include appropriations such as those under the 2019-21 HB 1102 (Capital Budget) and 2021-23 ESSB 5092 (Operating Budget), where the FAA needs confirmation on specific aspects like the use of appropriations, the scope of studies, or the proportionate benefit to aviation.

For instance, the appropriation for Section 815 Program T under the 2019-21 HB 1160 requires a demonstration of its sole benefit to aviation or a substantiated aviation role based on appropriate metrics. Similarly, for several other appropriations, there is a need to confirm whether funds were used as intended or transferred to subsequent budgets, and whether the expenditures align with aviation-related criteria.

The FAA's comprehensive review underscores the importance of substantive documentation and justification for appropriations intended to be used as offsets to aviation fuel taxes. Ensuring compliance with federal requirements helps maintain transparency and accountability in the management of aviation-related finances. The next steps will involve the State furnishing the required clarifications and justifications for the identified appropriations, enabling a definitive decision on their eligibility.

While the Washington State Department of Transportation's Action Plan has met initial compliance with FAA policies concerning aviation fuel tax revenues, there remain significant areas requiring further clarification and action. The FAA seeks comprehensive data on tax collections and assurances that airport revenue use aligns with federal revenue requirements. The necessity for accurate tracking and reporting systems cannot be overstated, especially as over a decade has passed since the 2014 Amendment. The FAA is committed to working collaboratively with the State to address these issues, ensuring that all aviation fuel tax proceeds are properly allocated and that all State in kind contributions are appropriately assessed for their benefit to aviation. We appreciate your attention to these matters and kindly request that the State provide the information and timelines for compliance within 60 days.

Please do not hesitate to reach out should you have questions or require further guidance.

Sincerely,



Digitally signed by MICHAEL W HELVEY
Date: 2025.10.22 08:58:06 -04'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosure

cc: Jessica Sypniewski, Acting ARP-1
William Garrison, Director, ANM Airports Division
Peter Doyle, Airport Compliance Manager, ANM

Attachment A – In-Kind Offsets to Aviation Fuel Tax Collections

Appropriation	Allowable	Not Allowable	Clarify	Comment
2019-21 – HB 1160 (Transportation)				
Sec. 310 Program Y	\$500,000			
Sec. 311 Program Z	\$60,000			
Sec. 803 Jt. Transport.	\$500,000			
Sec. 815 Program T			\$500,000	Provide benefit solely for aviation or airport, or substantiate aviation role proportionately based on an appropriate metric.
2019-21 HB 1102 (Capital Budget)				
Sec. 1042 (Commerce)			\$3,451,000	Confirm that the appropriation was used and not transferred to 2021 - 2023 SHB 1080.
Sec. 6003 (Commerce)			\$2,000,000	Determine what conditions are remedied by the acquisition, and how the new zoning will satisfy the Runway Protection Zone design criteria.
2019-21 – HB 1109 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,040,000			
Sec. 1501 (State Bd for Community and Technical Colleges)	\$300,000			
Sec. 1502 (University of Washington)	\$250,000			
2020 Supplemental – ESSB 6248 (Capital Budget)				
Sec. 1011 (Dept. of Commerce) (from 2019-			\$750,000	Confirm that appropriation was used and not transferred to 2021 - 2023 SHB 1080.

21 funding update-Sunnyside)				
2021 Supplemental – (SHB) 1080 (Capital Budget)				
Sec. 1074 (Dept. of Commerce)			\$5,700,000	Confirm that appropriation was used and not transferred to 2022 Supplemental SB 5651(Capital).
2021-22 – SSB 5165 (Transportation Budget)				
Sec. 1008 Washington State Department of Transportation (WSDOT) Program Y – Rail)		\$500,000		
Sec. 1009 (WSDOT Program Z – Capital)	\$60,000			
Sec. 113 (Joint Legislative Audit and Review Committee)		\$200,000		
2021-23 – SHB 1080 (Capital Budget)				
Sec. 1075 (Commerce)	\$450,000			
Sec. 6007 (Commerce) (from 2019-21 funding and 2020 supplemental update-Sunnyside)	\$3,701,000			
2021-23 – ESSB 5092 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,090,000			
Sec. 1121 (Commerce)			\$300,000	Confirm the scope of the study for SeaTac.
Sec. 1220 (Health)			\$125,000	Confirm the scope of the study for SeaTac.
2022 Supplemental – SB 5975 (Transportation Additive Funding)				

Sec. 203 (Commerce)	\$10,000			
2022 Supplemental – SB 5651(Capital)				
Sec. 1022 (Commerce)	\$5,700,000			
2022 Supplemental – ESSB 5693 (Operating)				
Sec. 128 (Commerce)	\$450,000			
2023 Supplemental – ESHB 1125 (Transportation)				
Sec. 205 (Transportation Commission)		\$75,000		Seems to be an overall economic development funding.
2023 Supplemental – ESSB 5200 (Capital)				
Sec 1025 (Commerce)	\$1,861,000	\$1,000,000		
Sec. 1034 (Commerce)		\$324,000		
Sec. 1079 (Military)		\$80,200,000		
2023 Supplemental – ESSB 5187				
Sec. 310 (Dept. of Natural Resources)	\$762,000			
Sec. 607 (WSU)	\$1,000,000			
Sec. 618 (Washington State Historical Society)		\$341,000		
Sec. 1114 (Commerce)			\$2,000,000	Confirm the amount beneficial to aviation, as other modes of transportation are included.
Total	\$17,734,000	\$82,640,000	\$14,826,000	

From: Hinnant, Danielle S-CTR (FAA)
Sent: Tue, 17 Mar 2026 15:02:47 +0000
To: Ryser, John (DOR); Meredith, Julie
Cc: Richart, Ann; 9-ARP-Airport-Financial-Review (FAA); Athavale, Jyoti (FAA); Glenn, Scott F (FAA); Helvey, Michael (FAA)
Subject: [EXTERNAL] Washington State Letter - Missed 2/18/26 Deadline
Attachments: State of Washington AFT Richart letter 2026 03 17 Signed.pdf

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the FAA Review of Washington State Aviation Fuel Taxes and Compliance with Federal Revenue Use Requirements.

v/r



Danielle Hinnant
Executive Assistant
Office of Airport Compliance (ACO)
U.S. Department of Transportation
danielle.s-ctr.hinnant@faa.gov



U.S. Department
of Transportation

**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

March 17, 2026

John Ryser
Acting Director
Washington State Department of Revenue
Executive Office
PO Box 47450
Olympia, Washington 98504-7450

Julie Meredith
Secretary
Washington State Department of Transportation (WDOT)
Transportation Building
PO Box 47300
310 Maple Park Avenue S.E.
Olympia, Washington 98504-7300

Subject: FAA Review of Washington State Aviation Fuel Taxes and Compliance with Federal Revenue Use Requirements

Dear Secretary Meredith and Acting Director Ryser:

On October 21, 2025, the Federal Aviation Administration (FAA) sent a letter to the State of Washington addressed to Ann B. Richart, Aviation Director, Washington State Department of Transportation, requesting detailed information regarding the collection and expenditure of aviation fuel tax proceeds associated with the State's Petroleum Products Tax and Hazardous Substance Tax. A copy of that letter is attached for reference. These taxes are not subject to the federal grandfathering provisions that apply to certain state aviation fuel taxes.

The requested information is necessary for the FAA to determine whether revenues derived from aviation fuel are being used in a manner consistent with 49 U.S.C. §§ 47107(b) and 47133 and the FAA's Policy and Procedures Concerning the Use of Airport Revenue (64 Fed. Reg. 7696).

The October 21 letter requested that the State provide the information within 60 days. On November 6, 2025, the State requested additional time to respond. The FAA subsequently granted an extension and established February 18, 2026, as the revised deadline for submitting

the requested information. Unfortunately, the FAA did not receive the requested information by that date.

On February 19, 2026, FAA staff contacted Ms. Richart regarding the status of the State's response. During that conversation, Ms. Richart acknowledged the missed deadline and left little optimism that the State would fulfill the FAA's request.

The State's failure to provide the requested information after repeated requests and an extended deadline leaves the FAA without the information necessary to carry out its statutory oversight responsibilities. As a result, the FAA cannot determine whether aviation fuel tax revenues are being used in compliance with federal law or consistent with federal airport revenue-use requirements.

The FAA remains prepared to review the requested information should the State provide it. However, if the FAA does not receive the requested information within 10 days of receipt of this letter, the Department will proceed with appropriate compliance and enforcement actions.

Sincerely,



Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosures: October 21, 2025, FAA Letter
 December 15, 2025, FAA Letter

cc: Ann R. Richart, Aviation Director, WDOT
 Daniel J. Edwards, Associate Administrator, Office of Airports



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

October 21, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
Transportation Building
310 Maple Park Avenue S.E.
PO Box 47300
Olympia, Washington 98540-7300

Dear Ms. Richart:

The Federal Aviation Administration (FAA) is currently assessing the Washington State Department of Transportation's (State) procedures and reporting of the proceeds of aviation fuel tax collected as outlined in the *Washington Action Plan, FAA Policy concerning Airport Revenue, 2021 Update* (Action Plan). The State's Action Plan was found to be compliant with the Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel (Amendment) (79 Federal Register 66282, November 7, 2014) by the FAA.

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The review process was methodical, involving a detailed analysis of various appropriations across multiple fiscal years and budgetary allocations, as summarized in Attachment A below. The appropriations were categorized based on their allowability status: Allowable, Not Allowable, or Requiring Clarification. Among the appropriations that were deemed allowable were funds allocated to programs under various sections, like Program Y and Z from the 2019-21 HB 1160 (Transportation), as well as several appropriations under the Capital and Operating budgets across different fiscal years.

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Furthermore, there were several appropriations, totaling nearly \$15 million, that require additional clarification before a final determination can be made. These include appropriations such as those under the 2019-21 HB 1102 (Capital Budget) and 2021-23 ESSB 5092 (Operating Budget), where the FAA needs confirmation on specific aspects like the use of appropriations, the scope of studies, or the proportionate benefit to aviation.

For instance, the appropriation for Section 815 Program T under the 2019-21 HB 1160 requires a demonstration of its sole benefit to aviation or a substantiated aviation role based on appropriate metrics. Similarly, for several other appropriations, there is a need to confirm whether funds were used as intended or transferred to subsequent budgets, and whether the expenditures align with aviation-related criteria.

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While the Washington State Department of Transportation's Action Plan has met initial compliance with FAA policies concerning aviation fuel tax revenues, there remain significant areas requiring further clarification and action. The FAA seeks comprehensive data on tax collections and assurances that airport revenue use aligns with federal revenue requirements. The necessity for accurate tracking and reporting systems cannot be overstated, especially as over a decade has passed since the 2014 Amendment. The FAA is committed to working collaboratively with the State to address these issues, ensuring that all aviation fuel tax proceeds are properly allocated and that all State in kind contributions are appropriately assessed for their benefit to aviation. We appreciate your attention to these matters and kindly request that the State provide the information and timelines for compliance within 60 days.

Please do not hesitate to reach out should you have questions or require further guidance.

Sincerely,



Digitally signed by MICHAEL W HELVEY
Date: 2025.10.22 08:58:06 -04'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosure

cc: Jessica Sypniewski, Acting ARP-1
William Garrison, Director, ANM Airports Division
Peter Doyle, Airport Compliance Manager, ANM

Attachment A – In-Kind Offsets to Aviation Fuel Tax Collections

Appropriation	Allowable	Not Allowable	Clarify	Comment
2019-21 – HB 1160 (Transportation)				
Sec. 310 Program Y	\$500,000			
Sec. 311 Program Z	\$60,000			
Sec. 803 Jt. Transport.	\$500,000			
Sec. 815 Program T			\$500,000	Provide benefit solely for aviation or airport, or substantiate aviation role proportionately based on an appropriate metric.
2019-21 HB 1102 (Capital Budget)				
Sec. 1042 (Commerce)			\$3,451,000	Confirm that the appropriation was used and not transferred to 2021 - 2023 SHB 1080.
Sec. 6003 (Commerce)			\$2,000,000	Determine what conditions are remedied by the acquisition, and how the new zoning will satisfy the Runway Protection Zone design criteria.
2019-21 – HB 1109 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,040,000			
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Sec. 1502 (University of Washington)	\$250,000			
2020 Supplemental – ESSB 6248 (Capital Budget)				
Sec. 1011 (Dept. of Commerce) (from 2019-			\$750,000	Confirm that appropriation was used and not transferred to 2021 - 2023 SHB 1080.

21 funding update-Sunnyside)				
2021 Supplemental – (SHB) 1080 (Capital Budget)				
Sec. 1074 (Dept. of Commerce)			\$5,700,000	Confirm that appropriation was used and not transferred to 2022 Supplemental SB 5651(Capital).
2021-22 – SSB 5165 (Transportation Budget)				
Sec. 1008 Washington State Department of Transportation (WSDOT) Program Y – Rail)		\$500,000		
Sec. 1009 (WSDOT Program Z – Capital)	\$60,000			
Sec. 113 (Joint Legislative Audit and Review Committee)		\$200,000		
2021-23 – SHB 1080 (Capital Budget)				
Sec. 1075 (Commerce)	\$450,000			
Sec. 6007 (Commerce) <i>(from 2019-21 funding and 2020 supplemental update-Sunnyside)</i>	\$3,701,000			
2021-23 – ESSB 5092 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,090,000			
Sec. 1121 (Commerce)			\$300,000	Confirm the scope of the study for SeaTac.
Sec. 1220 (Health)			\$125,000	Confirm the scope of the study for SeaTac.
2022 Supplemental – SB 5975 (Transportation Additive Funding)				

Sec. 203 (Commerce)	\$10,000			
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Sec. 1022 (Commerce)	\$5,700,000			
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Sec. 128 (Commerce)	\$450,000			
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Sec. 205 (Transportation Commission)		\$75,000		Seems to be an overall economic development funding.
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Sec 1025 (Commerce)	\$1,861,000	\$1,000,000		
Sec. 1034 (Commerce)		\$324,000		
Sec. 1079 (Military)		\$80,200,000		
2023 Supplemental – ESSB 5187				
Sec. 310 (Dept. of Natural Resources)	\$762,000			
Sec. 607 (WSU)	\$1,000,000			
Sec. 618 (Washington State Historical Society)		\$341,000		
Sec. 1114 (Commerce)			\$2,000,000	Confirm the amount beneficial to aviation, as other modes of transportation are included.
Total	\$17,734,000	\$82,640,000	\$14,826,000	



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, D.C. 20591

December 15, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation

Dear Ms. Richart:

Subject: Approval of Extension Request – Fuel Tax Compliance Review

I am writing to acknowledge receipt of your letter dated November 6, 2025, requesting an additional 60-day extension for the submission of additional information related to our ongoing fuel tax compliance review.

After reviewing your request and considering the complexities involved, including the necessity to coordinate with multiple state agencies and the impact of recent administrative changes, the Federal Aviation Administration (FAA) has approved your request for an extension.

The new deadline for submission will be 120 days from the date of October 21, 2025, letter, extending your original deadline to February 18, 2026. We believe this additional time will facilitate a comprehensive and accurate response, reflecting your commitment to compliance and transparency.

We appreciate your proactive approach and continued dedication to aviation excellence in Washington State. Should you need further clarification or assistance during this process, please feel free to reach out to my office directly.

Thank you for your ongoing partnership and cooperation.

Sincerely,

Michael W. Helvey
Director

From: Hinnant, Danielle S-CTR (FAA)
Sent: Tue, 17 Mar 2026 15:02:47 +0000
To: Ryser, John (DOR); Meredith, Julie
Cc: Richart, Ann; 9-ARP-Airport-Financial-Review (FAA); Athavale, Jyoti (FAA); Glenn, Scott F (FAA); Helvey, Michael (FAA)
Subject: [EXTERNAL] Washington State Letter - Missed 2/18/26 Deadline
Attachments: State of Washington AFT Richart letter 2026 03 17 Signed.pdf

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the FAA Review of Washington State Aviation Fuel Taxes and Compliance with Federal Revenue Use Requirements.

v/r



Danielle Hinnant
Executive Assistant
Office of Airport Compliance (ACO)
U.S. Department of Transportation
danielle.s-ctr.hinnant@faa.gov



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

March 17, 2026

John Ryser
Acting Director
Washington State Department of Revenue
Executive Office
PO Box 47450
Olympia, Washington 98504-7450

Julie Meredith
Secretary
Washington State Department of Transportation (WDOT)
Transportation Building
PO Box 47300
310 Maple Park Avenue S.E.
Olympia, Washington 98504-7300

Subject: FAA Review of Washington State Aviation Fuel Taxes and Compliance with Federal Revenue Use Requirements

Dear Secretary Meredith and Acting Director Ryser:

On October 21, 2025, the Federal Aviation Administration (FAA) sent a letter to the State of Washington addressed to Ann B. Richart, Aviation Director, Washington State Department of Transportation, requesting detailed information regarding the collection and expenditure of aviation fuel tax proceeds associated with the State's Petroleum Products Tax and Hazardous Substance Tax. A copy of that letter is attached for reference. These taxes are not subject to the federal grandfathering provisions that apply to certain state aviation fuel taxes.

The requested information is necessary for the FAA to determine whether revenues derived from aviation fuel are being used in a manner consistent with 49 U.S.C. §§ 47107(b) and 47133 and the FAA's Policy and Procedures Concerning the Use of Airport Revenue (64 Fed. Reg. 7696).

The October 21 letter requested that the State provide the information within 60 days. On November 6, 2025, the State requested additional time to respond. The FAA subsequently granted an extension and established February 18, 2026, as the revised deadline for submitting

the requested information. Unfortunately, the FAA did not receive the requested information by that date.

On February 19, 2026, FAA staff contacted Ms. Richart regarding the status of the State's response. During that conversation, Ms. Richart acknowledged the missed deadline and left little optimism that the State would fulfill the FAA's request.

The State's failure to provide the requested information after repeated requests and an extended deadline leaves the FAA without the information necessary to carry out its statutory oversight responsibilities. As a result, the FAA cannot determine whether aviation fuel tax revenues are being used in compliance with federal law or consistent with federal airport revenue-use requirements.

The FAA remains prepared to review the requested information should the State provide it. However, if the FAA does not receive the requested information within 10 days of receipt of this letter, the Department will proceed with appropriate compliance and enforcement actions.

Sincerely,



Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosures: October 21, 2025, FAA Letter
 December 15, 2025, FAA Letter

cc: Ann R. Richart, Aviation Director, WDOT
 Daniel J. Edwards, Associate Administrator, Office of Airports



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

October 21, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
Transportation Building
310 Maple Park Avenue S.E.
PO Box 47300
Olympia, Washington 98540-7300

Dear Ms. Richart:

The Federal Aviation Administration (FAA) is currently assessing the Washington State Department of Transportation's (State) procedures and reporting of the proceeds of aviation fuel tax collected as outlined in the *Washington Action Plan, FAA Policy concerning Airport Revenue, 2021 Update* (Action Plan). The State's Action Plan was found to be compliant with the Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel (Amendment) (79 Federal Register 66282, November 7, 2014) by the FAA.

Despite this compliance, the FAA has several questions and requires further clarification. The State levies various taxes on aviation fuel sales, detailed as follows:

- 1. Aircraft fuel tax (Chapter 82.42 RCW):** This tax is levied by the State on each gallon of aviation fuel sold, delivered, or used in the State. The tax rate of \$0.05 per gallon was in effect on December 30, 1987, and is considered grandfathered. The current tax rate is \$0.18 per gallon, with \$0.13 per gallon being subject to the federal revenue requirements. The State has not provided a summary of the tax collections, and the FAA requests these figures to ensure compliance with Comment 4 of the Amendment.
- 2. State sales and use taxes (Chapters 82.08 and 82.12 RCW):** These taxes apply to retail sales of tangible personal property, certain services, digital products, and extended warranties, with exceptions for agricultural purposes and aviation fuel purchased for interstate or foreign air transportation. The State's tax rate of 6.5% remains unchanged since 1983 and is considered grandfathered. The FAA requires annual collection amounts for these taxes to ensure compliance with Comment 4 of the Amendment.

3. **The Hazardous Substance Tax (HST) and Petroleum Products Tax (PPT) (Chapters 82.24 and 82.23A RCW):** These taxes are levied on the first possession in the State of hazardous substances, including aviation fuel. The State Department of Ecology uses the funds to help clean up and manage solid and hazardous waste in the State. Both HST and PPT were imposed later than December 30, 1987, and are subject to federal revenue use requirements. The FAA requires evidence that these taxes are reserved for aviation or airport purposes, as stipulated by the Amendment.

The FAA acknowledged that changes to align State and local taxes with federal law would require State legislation. The 2014 Amendment required the development of action plans to amend non-compliant laws and to establish tracking and reporting systems for aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and track systems and amend any non-compliant State statutes. Although 11 years have passed since the Amendment, actual amounts rather than estimates are still needed. The FAA's Revenue Use Policy (64 FR 7696, February 16, 1999) mandates actual data as evidence of proper allocation for aviation purposes. A timeline for implementing tracking and reporting systems is needed.

The Amendment in FY 2014 provided that State and local officials should have prepared an action plan to initiate the process to amend any non-compliant State laws and local ordinances as necessary to conform to federal law on the use of aviation fuel tax revenues. The Amendment went on to describe the requirements of the Action Plan, detailing the process necessary to develop reporting requirements and tracking systems for discrete information on aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and tracking systems and amend any non-compliant State statutes.

Eleven years have elapsed, and estimates are being provided rather than actual amounts without any indication of when the reporting requirements will be attained. The FAA's Policy and Procedures Concerning the Use of Airport Revenue (Revenue Use Policy) (64 FR 7696, February 16, 1999) provides that estimates cannot be relied upon as documentary evidence to show the aviation fuel tax proceeds were collected and allocated for aviation purposes. The FAA will need a timeline for implementing all tracking and reporting tasks.

In correspondence dated July 12, 2024, with Scott Glenn, Division Manager of the FAA's Airport Financial Compliance Division (ACO-200), the State indicated that all proceeds collected on the HST and PPT are allocated according to State statute. HST collected is directed to be deposited proportionally in the model toxic control operating, capital, and stormwater accounts. All collections from the assessment of PPT are deposited in the Pollution Property Liability Insurance Program Trust Account, with the potential transfer of funds to the Liability Insurance Agency Underground Storage Tank Revolving Account. These funds, if not used for aviation purposes, conflict with revenue use requirements. The FAA directs stakeholders to the Aviation Fuel Tax Docket (Docket ID: FAA-2013-0988) for guidance.

The State tracks aviation appropriations from other funds that can offset the environmental tax proceeds. The FAA received State provided documentation titled *Washington State Aviation State Aviation Appropriations 2019-2023* (Attachment) as evidence of these offsets. In-kind services benefitting airports and aviation may be recognized as offsets but require FAA review and approval to confirm their aviation-related benefits.

The FAA staff from ACO-200 and the FAA's Northwest Mountain regional office recently undertook a review of in-kind costs associated with aviation fuel tax collections. This part of the review was to determine the compliance of these costs with federal revenue requirements. The detailed examination revealed several in-kind appropriations that need further clarification to ascertain their allowability.

The review process was methodical, involving a detailed analysis of various appropriations across multiple fiscal years and budgetary allocations, as summarized in Attachment A below. The appropriations were categorized based on their allowability status: Allowable, Not Allowable, or Requiring Clarification. Among the appropriations that were deemed allowable were funds allocated to programs under various sections, like Program Y and Z from the 2019-21 HB 1160 (Transportation), as well as several appropriations under the Capital and Operating budgets across different fiscal years.

However, a significant portion of the appropriations, totaling over \$82 million, was identified as not allowable. These included appropriations under the 2021-22 SSB 5165 (Transportation budget) and the 2023 Supplemental ESSB 5200 (Capital), among others. These not allowable appropriations are excluded from being offset against aviation fuel taxes due to their lack of direct benefit to aviation or airport operations.

Furthermore, there were several appropriations, totaling nearly \$15 million, that require additional clarification before a final determination can be made. These include appropriations such as those under the 2019-21 HB 1102 (Capital Budget) and 2021-23 ESSB 5092 (Operating Budget), where the FAA needs confirmation on specific aspects like the use of appropriations, the scope of studies, or the proportionate benefit to aviation.

For instance, the appropriation for Section 815 Program T under the 2019-21 HB 1160 requires a demonstration of its sole benefit to aviation or a substantiated aviation role based on appropriate metrics. Similarly, for several other appropriations, there is a need to confirm whether funds were used as intended or transferred to subsequent budgets, and whether the expenditures align with aviation-related criteria.

The FAA's comprehensive review underscores the importance of substantive documentation and justification for appropriations intended to be used as offsets to aviation fuel taxes. Ensuring compliance with federal requirements helps maintain transparency and accountability in the management of aviation-related finances. The next steps will involve the State furnishing the required clarifications and justifications for the identified appropriations, enabling a definitive decision on their eligibility.

While the Washington State Department of Transportation's Action Plan has met initial compliance with FAA policies concerning aviation fuel tax revenues, there remain significant areas requiring further clarification and action. The FAA seeks comprehensive data on tax collections and assurances that airport revenue use aligns with federal revenue requirements. The necessity for accurate tracking and reporting systems cannot be overstated, especially as over a decade has passed since the 2014 Amendment. The FAA is committed to working collaboratively with the State to address these issues, ensuring that all aviation fuel tax proceeds are properly allocated and that all State in kind contributions are appropriately assessed for their benefit to aviation. We appreciate your attention to these matters and kindly request that the State provide the information and timelines for compliance within 60 days.

Please do not hesitate to reach out should you have questions or require further guidance.

Sincerely,



Digitally signed by MICHAEL W HELVEY
Date: 2025.10.22 08:58:06 -04'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosure

cc: Jessica Sypniewski, Acting ARP-1
William Garrison, Director, ANM Airports Division
Peter Doyle, Airport Compliance Manager, ANM

Attachment A – In-Kind Offsets to Aviation Fuel Tax Collections

Appropriation	Allowable	Not Allowable	Clarify	Comment
2019-21 – HB 1160 (Transportation)				
Sec. 310 Program Y	\$500,000			
Sec. 311 Program Z	\$60,000			
Sec. 803 Jt. Transport.	\$500,000			
Sec. 815 Program T			\$500,000	Provide benefit solely for aviation or airport, or substantiate aviation role proportionately based on an appropriate metric.
2019-21 HB 1102 (Capital Budget)				
Sec. 1042 (Commerce)			\$3,451,000	Confirm that the appropriation was used and not transferred to 2021 - 2023 SHB 1080.
Sec. 6003 (Commerce)			\$2,000,000	Determine what conditions are remedied by the acquisition, and how the new zoning will satisfy the Runway Protection Zone design criteria.
2019-21 – HB 1109 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,040,000			
Sec. 1501 (State Bd for Community and Technical Colleges)	\$300,000			
Sec. 1502 (University of Washington)	\$250,000			
2020 Supplemental – ESSB 6248 (Capital Budget)				
Sec. 1011 (Dept. of Commerce) (from 2019-			\$750,000	Confirm that appropriation was used and not transferred to 2021 - 2023 SHB 1080.

21 funding update-Sunnyside)				
2021 Supplemental – (SHB) 1080 (Capital Budget)				
Sec. 1074 (Dept. of Commerce)			\$5,700,000	Confirm that appropriation was used and not transferred to 2022 Supplemental SB 5651(Capital).
2021-22 – SSB 5165 (Transportation Budget)				
Sec. 1008 Washington State Department of Transportation (WSDOT) Program Y – Rail)		\$500,000		
Sec. 1009 (WSDOT Program Z – Capital)	\$60,000			
Sec. 113 (Joint Legislative Audit and Review Committee)		\$200,000		
2021-23 – SHB 1080 (Capital Budget)				
Sec. 1075 (Commerce)	\$450,000			
Sec. 6007 (Commerce) <i>(from 2019-21 funding and 2020 supplemental update-Sunnyside)</i>	\$3,701,000			
2021-23 – ESSB 5092 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,090,000			
Sec. 1121 (Commerce)			\$300,000	Confirm the scope of the study for SeaTac.
Sec. 1220 (Health)			\$125,000	Confirm the scope of the study for SeaTac.
2022 Supplemental – SB 5975 (Transportation Additive Funding)				

Sec. 203 (Commerce)	\$10,000			
2022 Supplemental – SB 5651(Capital)				
Sec. 1022 Commerce)	\$5,700,000			
2022 Supplemental – ESSB 5693 (Operating)				
Sec. 128 (Commerce)	\$450,000			
2023 Supplemental – ESHB 1125 (Transportation)				
Sec. 205 (Transportation Commission)		\$75,000		Seems to be an overall economic development funding.
2023 Supplemental – ESSB 5200 (Capital)				
Sec 1025 (Commerce)	\$1,861,000	\$1,000,000		
Sec. 1034 (Commerce)		\$324,000		
Sec. 1079 (Military)		\$80,200,000		
2023 Supplemental – ESSB 5187				
Sec. 310 (Dept. of Natural Resources)	\$762,000			
Sec. 607 (WSU)	\$1,000,000			
Sec. 618 (Washington State Historical Society)		\$341,000		
Sec. 1114 (Commerce)			\$2,000,000	Confirm the amount beneficial to aviation, as other modes of transportation are included.
Total	\$17,734,000	\$82,640,000	\$14,826,000	



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, D.C. 20591

December 15, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation

Dear Ms. Richart:

Subject: Approval of Extension Request – Fuel Tax Compliance Review

I am writing to acknowledge receipt of your letter dated November 6, 2025, requesting an additional 60-day extension for the submission of additional information related to our ongoing fuel tax compliance review.

After reviewing your request and considering the complexities involved, including the necessity to coordinate with multiple state agencies and the impact of recent administrative changes, the Federal Aviation Administration (FAA) has approved your request for an extension.

The new deadline for submission will be 120 days from the date of October 21, 2025, letter, extending your original deadline to February 18, 2026. We believe this additional time will facilitate a comprehensive and accurate response, reflecting your commitment to compliance and transparency.

We appreciate your proactive approach and continued dedication to aviation excellence in Washington State. Should you need further clarification or assistance during this process, please feel free to reach out to my office directly.

Thank you for your ongoing partnership and cooperation.

Sincerely,

Michael W. Helvey
Director

From: Richart, Ann
Sent: Fri, 24 Oct 2025 18:45:04 +0000
To: aleta.best@faa.gov; Zulauf, Ryan C (FAA)
Subject: FW: [EXTERNAL] Washington State Department of Transportation (WDOT) - Aviation Fuel Tax
Attachments: State of Washington AFT Richart Letter 2025 10 21 Signed.pdf

Aleta and Ryan –

FYI. I'm glad this is moving forward

Ann

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
(360) 529-6550

From: Hinnant, Danielle S-CTR (FAA) <Danielle.S-CTR.Hinnant@faa.gov>
Sent: Thursday, October 23, 2025 1:02 PM
To: Richart, Ann <ann.richart@wsdot.wa.gov>; Elizer, Marshall <marshall.elizer@wsdot.wa.gov>; Hansen, Erik (OFM) <Erik.Hansen@OFM.WA.GOV>; Hartwell, Jason (DOR) <JasonH@DOR.WA.GOV>; Coulson, Amber <amber.coulson@wsdot.wa.gov>; Stone, Grady (FAA) <grady.stone@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Ferrell, Warren (FAA) <Warren.Ferrell@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Cc: Sypniewski, Jessica (FAA) <jessica.sypniewski@faa.gov>; Garrison, William (FAA) <william.garrison@faa.gov>; Doyle, Peter (FAA) <Peter.Doyle@faa.gov>
Subject: [EXTERNAL] Washington State Department of Transportation (WDOT) - Aviation Fuel Tax

WARNING: This email originated from outside of WSDOT. Please use caution with links and attachments.

Please see the attached WDOT Aviation Fuel Tax Action Plan.

v/r

Danielle S. Hinnant
Executive Assistant
Office of Airports Compliance Division (ACO)
Federal Aviation Administration
Washington, DC 20591



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

October 21, 2025

Ann B. Richart, AAE
Aviation Director
Washington State Department of Transportation
Transportation Building
310 Maple Park Avenue S.E.
PO Box 47300
Olympia, Washington 78540-7300

Dear Ms. Richart:

The Federal Aviation Administration (FAA) is currently assessing the Washington State Department of Transportation's (State) procedures and reporting of the proceeds of aviation fuel tax collected as outlined in the *Washington Action Plan, FAA Policy concerning Airport Revenue, 2021 Update* (Action Plan). The State's Action Plan was found to be compliant with the Policy and Procedures Concerning the Use of Airport Revenue; Proceeds from Taxes on Aviation Fuel (Amendment) (79 Federal Register 66282, November 7, 2014) by the FAA.

Despite this compliance, the FAA has several questions and requires further clarification. The State levies various taxes on aviation fuel sales, detailed as follows:

- 1. Aircraft fuel tax (Chapter 82.42 RCW):** This tax is levied by the State on each gallon of aviation fuel sold, delivered, or used in the State. The tax rate of \$0.05 per gallon was in effect on December 30, 1987, and is considered grandfathered. The current tax rate is \$0.18 per gallon, with \$0.13 per gallon being subject to the federal revenue requirements. The State has not provided a summary of the tax collections, and the FAA requests these figures to ensure compliance with Comment 4 of the Amendment.
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The Amendment in FY 2014 provided that State and local officials should have prepared an action plan to initiate the process to amend any non-compliant State laws and local ordinances as necessary to conform to federal law on the use of aviation fuel tax revenues. The Amendment went on to describe the requirements of the Action Plan, detailing the process necessary to develop reporting requirements and tracking systems for discrete information on aviation fuel tax revenues. The Amendment gave State and local governments three years after the 2014 enactment to develop reporting and tracking systems and amend any non-compliant State statutes.

Eleven years have elapsed, and estimates are being provided rather than actual amounts without any indication of when the reporting requirements will be attained. The FAA's Policy and Procedures Concerning the Use of Airport Revenue (Revenue Use Policy) (64 FR 7696, February 16, 1999) provides that estimates cannot be relied upon as documentary evidence to show the aviation fuel tax proceeds were collected and allocated for aviation purposes. The FAA will need a timeline for implementing all tracking and reporting tasks.

In correspondence dated July 12, 2024, with Scott Glenn, Division Manager of the FAA's Airport Financial Compliance Division (ACO-200), the State indicated that all proceeds collected on the HST and PPT are allocated according to State statute. HST collected is directed to be deposited proportionally in the model toxic control operating, capital, and stormwater accounts. All collections from the assessment of PPT are deposited in the Pollution Property Liability Insurance Program Trust Account, with the potential transfer of funds to the Liability Insurance Agency Underground Storage Tank Revolving Account. These funds, if not used for aviation purposes, conflict with revenue use requirements. The FAA directs stakeholders to the Aviation Fuel Tax Docket (Docket ID: FAA-2013-0988) for guidance.

The State tracks aviation appropriations from other funds that can offset the environmental tax proceeds. The FAA received State provided documentation titled *Washington State Aviation State Aviation Appropriations 2019-2023* (Attachment) as evidence of these offsets. In-kind services benefitting airports and aviation may be recognized as offsets but require FAA review and approval to confirm their aviation-related benefits.

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The review process was methodical, involving a detailed analysis of various appropriations across multiple fiscal years and budgetary allocations, as summarized in Attachment A below. The appropriations were categorized based on their allowability status: Allowable, Not Allowable, or Requiring Clarification. Among the appropriations that were deemed allowable were funds allocated to programs under various sections, like Program Y and Z from the 2019-21 HB 1160 (Transportation), as well as several appropriations under the Capital and Operating budgets across different fiscal years.

However, a significant portion of the appropriations, totaling over \$82 million, was identified as not allowable. These included appropriations under the 2021-22 SSB 5165 (Transportation budget) and the 2023 Supplemental ESSB 5200 (Capital), among others. These not allowable appropriations are excluded from being offset against aviation fuel taxes due to their lack of direct benefit to aviation or airport operations.

Furthermore, there were several appropriations, totaling nearly \$15 million, that require additional clarification before a final determination can be made. These include appropriations such as those under the 2019-21 HB 1102 (Capital Budget) and 2021-23 ESSB 5092 (Operating Budget), where the FAA needs confirmation on specific aspects like the use of appropriations, the scope of studies, or the proportionate benefit to aviation.

For instance, the appropriation for Section 815 Program T under the 2019-21 HB 1160 requires a demonstration of its sole benefit to aviation or a substantiated aviation role based on appropriate metrics. Similarly, for several other appropriations, there is a need to confirm whether funds were used as intended or transferred to subsequent budgets, and whether the expenditures align with aviation-related criteria.

The FAA's comprehensive review underscores the importance of substantive documentation and justification for appropriations intended to be used as offsets to aviation fuel taxes. Ensuring compliance with federal requirements helps maintain transparency and accountability in the management of aviation-related finances. The next steps will involve the State furnishing the required clarifications and justifications for the identified appropriations, enabling a definitive decision on their eligibility.

While the Washington State Department of Transportation's Action Plan has met initial compliance with FAA policies concerning aviation fuel tax revenues, there remain significant areas requiring further clarification and action. The FAA seeks comprehensive data on tax collections and assurances that airport revenue use aligns with federal revenue requirements. The necessity for accurate tracking and reporting systems cannot be overstated, especially as over a decade has passed since the 2014 Amendment. The FAA is committed to working collaboratively with the State to address these issues, ensuring that all aviation fuel tax proceeds are properly allocated and that all State in kind contributions are appropriately assessed for their benefit to aviation. We appreciate your attention to these matters and kindly request that the State provide the information and timelines for compliance within 60 days.

Please do not hesitate to reach out should you have questions or require further guidance.

Sincerely,



Digitally signed by MICHAEL W HELVEY
Date: 2025.10.22 08:58:06 -04'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

Enclosure

cc: Jessica Sypniewski, Acting ARP-1
William Garrison, Director, ANM Airports Division
Peter Doyle, Airport Compliance Manager, ANM

Attachment A – In-Kind Offsets to Aviation Fuel Tax Collections

Appropriation	Allowable	Not Allowable	Clarify	Comment
2019-21 – HB 1160 (Transportation)				
Sec. 310 Program Y	\$500,000			
Sec. 311 Program Z	\$60,000			
Sec. 803 Jt. Transport.	\$500,000			
Sec. 815 Program T			\$500,000	Provide benefit solely for aviation or airport, or substantiate aviation role proportionately based on an appropriate metric.
2019-21 HB 1102 (Capital Budget)				
Sec. 1042 (Commerce)			\$3,451,000	Confirm that the appropriation was used and not transferred to 2021 - 2023 SHB 1080.
Sec. 6003 (Commerce)			\$2,000,000	Determine what conditions are remedied by the acquisition, and how the new zoning will satisfy the Runway Protection Zone design criteria.
2019-21 – HB 1109 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,040,000			
Sec. 1501 (State Bd for Community and Technical Colleges)	\$300,000			
Sec. 1502 (University of Washington)	\$250,000			
2020 Supplemental – ESSB 6248 (Capital Budget)				
Sec. 1011 (Dept. of Commerce) (from 2019-			\$750,000	Confirm that appropriation was used and not transferred to 2021 - 2023 SHB 1080.

21 funding update-Sunnyside)				
2021 Supplemental – (SHB) 1080 (Capital Budget)				
Sec. 1074 (Dept. of Commerce)			\$5,700,000	Confirm that appropriation was used and not transferred to 2022 Supplemental SB 5651(Capital).
2021-22 – SSB 5165 (Transportation Budget)				
Sec. 1008 Washington State Department of Transportation (WSDOT) Program Y – Rail)		\$500,000		
Sec. 1009 (WSDOT Program Z – Capital)	\$60,000			
Sec. 113 (Joint Legislative Audit and Review Committee)		\$200,000		
2021-23 – SHB 1080 (Capital Budget)				
Sec. 1075 (Commerce)	\$450,000			
Sec. 6007 (Commerce) (from 2019-21 funding and 2020 supplemental update-Sunnyside)	\$3,701,000			
2021-23 – ESSB 5092 (Operating Budget)				
Sec. 607 (Washington State University)	\$1,090,000			
Sec. 1121 (Commerce)			\$300,000	Confirm the scope of the study for SeaTac.
Sec. 1220 (Health)			\$125,000	Confirm the scope of the study for SeaTac.
2022 Supplemental – SB 5975 (Transportation Additive Funding)				

Sec. 203 (Commerce)	\$10,000			
2022 Supplemental – SB 5651(Capital)				
Sec. 1022 Commerce)	\$5,700,000			
2022 Supplemental – ESSB 5693 (Operating)				
Sec. 128 (Commerce)	\$450,000			
2023 Supplemental – ESHB 1125 (Transportation)				
Sec. 205 (Transportation Commission)		\$75,000		Seems to be an overall economic development funding.
2023 Supplemental – ESSB 5200 (Capital)				
Sec 1025 (Commerce)	\$1,861,000	\$1,000,000		
Sec. 1034 (Commerce)		\$324,000		
Sec. 1079 (Military)		\$80,200,000		
2023 Supplemental – ESSB 5187				
Sec. 310 (Dept. of Natural Resources)	\$762,000			
Sec. 607 (WSU)	\$1,000,000			
Sec. 618 (Washington State Historical Society)		\$341,000		
Sec. 1114 (Commerce)			\$2,000,000	Confirm the amount beneficial to aviation, as other modes of transportation are included.
Total	\$17,734,000	\$82,640,000	\$14,826,000	