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ADVISORY

CLAYTON COUNTY PUBLIC SCHOOLS

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FOR IMMEDIATE RELEASE

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Delta Sends Letter to All Employees & Retirees Following Meeting with CCPS

As Clayton County Public Schools (CCPS) and the Clayton County community continues to operate in transparency, we would like to share with all stakeholders the following letter shared by Delta Executives to all Delta employees and retirees following a meeting with Superintendent Dr. Morcease J. Beasley and district leadership on Tuesday, February 13, 2018.

"As a Delta colleague residing in Clayton County, I wanted to update you on a situation you may have seen in the news involving Clayton County Public Schools and jet fuel sales taxes at Hartsfield-Jackson Atlanta International Airport.

Delta has been in discussions with the school district for more than a year to find a solution to the collection of jet fuel taxes under the county's local option sales tax for education. These taxes have been ruled to be in violation of federal law and FAA policy.

We have communicated to district leaders on multiple occasions that we have a mutual interest to ensure that Clayton County schools will not see a funding shortfall as the tax is phased out in order to comply with federal law. Statements to the contrary from the school superintendent are simply not correct.

As you know, one of our most important shared values is supporting the communities where we live, work and serve, and we are proud of the financial support Delta provides for Clayton County, where more than 5,000 Delta people call home.

Delta is Clayton County's No. 1 contributor of property taxes, and we pay more in taxes to Clayton County than any other county in the U.S. Last year Delta paid \$23 million in property taxes to Clayton County.

In 2014 the FAA ruled that local sales taxes on jet fuel are illegal unless they directly fund aviation, consistent with the FAA's policy that airports be self-funding. This ruling meant that any jet fuel sales taxes designated for other uses, including education, are out of compliance with federal law.

Nonetheless Delta continues to pay this tax out of respect for the schools where many Delta people send their children. In 2017, the tax amounted to more than \$8 million, and we are still paying this tax to Clayton County Schools even while an appeal over the ruling is pending.

Delta will continue to work with Clayton County schools on this issue and we are committed to ensuring that no school project that depends on this local option sales tax for education will go without funding.

We are confident that the FAA mandates on jet fuel sales taxes, which help keep our hubs viable and strong, can be adhered to without having a negative impact on the students of Clayton County.

We will keep you updated as we continue to work with Clayton County Public Schools on this important issue.

Thank you for all you do for Delta and for your community."

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