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The Honorable Ron Amstutz
Chairman, Finance and Appropriations Committee
Ohio House of Representatives
77 S. High Street
13th Floor
Columbus, OH 43215

Dear Chairman Amstutz:

The Aircraft Owners and Pilots Association (AOPA), a not-for-profit membership organization, represents the general aviation interests of nearly 400,000 members nationwide – including over 12,000 in Ohio. Since 1939, AOPA has been committed to ensuring the safety, future viability, and development of general aviation airports and their facilities as a part of our national transportation system.

As you know, House Bill 59 includes a provision to expand sales tax assessments to a variety of services that historically have not been taxed in the State of Ohio. The general aviation industry, including aircraft rented to local pilots for flight training and charter aircraft used by small businesses to quickly and cost-effectively conduct business across not only the State of Ohio but the entire country, would see a significant and nationally uncompetitive tax burden attached to these operations as part of House Bill 59.

It is important to remember that the frequency of use for rental and chartered aircraft is largely driven by cost – and sales taxes are certainly part of that cost analysis for basing, operating, chartering, and renting an aircraft in Ohio. As both prospective pilots looking to rent and businesses seek out chartered aircraft, it is critically important to keep in mind that aircraft of all types are mobile aircraft and can easily relocate to any of the many neighboring state that does not charge sales tax on the provision of aviation services. To impose an additional 5% sales tax on aircraft rental or charter would simply drive that aviation activity across the border – taking not only the jobs dependent on management of such aircraft but also the ancillary economic impact driven by Ohio's current aviation industry.

Thank you for your consideration of this important issue. While you debate Ohio's financial future, please allow the Ohio's \$5.5 billion general aviation industry to be part of the solution and permit AOPA to be a resource to you on any future aviation issues.

Very truly yours,

Bryan Budds
Great Lakes Regional Manager

cc: The Honorable Rex Damschroder, Chair, Aviation Caucus

AIRCRAFT OWNERS AND PILOTS ASSOCIATION