



**AIRCRAFT OWNERS AND PILOTS ASSOCIATION**

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**Phil Boyer**  
President

February 6, 2008

Honorable Deval L. Patrick  
Governor of Massachusetts  
The State House  
Boston, Massachusetts 02133

**Re: Aviation sales and use tax exemptions**

Dear Governor Patrick:

The Aircraft Owners and Pilots Association (AOPA) represents the general aviation interests of 415,000 pilots nationwide – including more than 7,200 in Massachusetts – and I am writing to express our concern over the proposal in your budget to eliminate the exemption for the sale of aircraft and aircraft parts in the Commonwealth.

In 2001, the Governor and General Court together enacted this exemption, which put the aviation industry on an equal footing with many northeastern states that had or have similar exemptions. The benefits of this action have already been felt in the Commonwealth's aviation community. During that time aircraft, maintenance, and flight instruction have all become more affordable. Accordingly, the number of based aircraft has increased by 40 percent, and the multiengine fleet and the number of business-owned aircraft both have doubled.

According to a 2005 study prepared by the Massachusetts Aeronautics Commission for the legislature, the increase in based aircraft has led to growth in airport related activity, which created new aviation related jobs and investment. In turn, the growth in the aviation sector has encouraged and facilitated additional non-aviation business activity in Massachusetts, which benefits everyone, and provides the Commonwealth with additional revenues. After receiving this report, the legislature decided to make the exemption permanent.

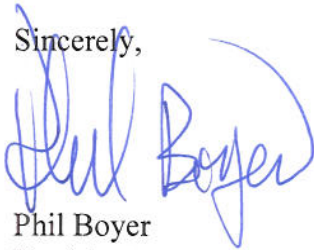
Remember, aviation businesses provide highly skilled, well-paying jobs, while generating broad tax and social benefits statewide. You should also consider that by its nature, aviation does not recognize state lines. Aircraft owners living close to border states with more favorable tax environments will choose to purchase and service their aircraft in those states. Not only would repealing this exemption return Massachusetts to having an unfavorable tax environment for aviation, it could send aircraft sales out of state, with a resulting loss in business to the aviation industry.

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Given the economic good sense that this exemption makes, not just for the aviation community, including pilots, aircraft sales and repair businesses and employees, but for Massachusetts as a whole, we strongly urge you to reconsider and allow this exemption to remain in place.

Thank you for your consideration of our concerns. We continue to believe that with the right tax and business climate, general aviation can play an ever-increasing role in Massachusetts' prosperity. In the meantime, if you or your staff have any questions or would like to discuss this matter personally please do not hesitate to contact me or Mr. Gregory Pecoraro, our Vice President of Regional Affairs at 301-695-2106.

Sincerely,



Phil Boyer  
President

cc: Members, Transportation Committee  
Craig Dotlo, AOPA Northeast Regional Representative