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19 May 2026

Senate Budget and Revenue Committee
Legislative Office Building
Room 912
Albany, NY 12210

TRANSMITTED BY ELECTRONIC SUBMISSION

Email: gounardes@nysenate.gov

Re: AOPA opposition to S.9911, An Act relative to the imposition of sales and compensating use taxes concerning certain aircraft, and machinery or equipment to be installed on such aircraft.

Chairman Senator Gounardes, and members of the Senate Budget and Revenue Committee,

The Aircraft Owners & Pilots Association (AOPA) is the world's largest aviation membership organization representing the general aviation interests of more than 300,000 aircraft owners and pilots across the country, including nearly 10,000 from New York State. **On behalf of these members, AOPA opposes Senate Bill 9911, an act to repeal the sales tax exemption on general aviation aircraft, and machinery or equipment to be installed on such aircraft.**

The New York State (NYS) system of airports is a vital economic engine that greatly supports the state's economy. Comprised of 131 public-use airports, a NYS Department of Transportation 2024 Economic Impact Report found that aviation contributes \$79.9 billion in annual economic impact, while supporting 454,500 jobs and generating \$6.1 billion in annual state and local taxes. A major component of this success is the 2015 legislation that exempts general aviation aircraft purchases from sales and compensates use taxes, leveling the competition with neighboring states.

General aviation aircraft are, by their nature, highly mobile assets. While convenience is a chief concern, expense is the principal motivator in choosing where to base an aircraft and where to acquire services. Operators prefer to base their aircraft where services are readily available, as this reduces operational downtime. Based aircraft generate more direct revenue for airports, most of which are municipally owned, through tie-downs or hangar fees and other services when compared with their transient counterparts.

This also means they pay significantly more into the state transportation system and so are of greater 'value' to New York to be based at a local airport. Because aircraft are mobile and need only be present long enough to embark or disembark passengers, operators will base aircraft where it is financially prudent to do so.

The majority of these airports are sponsored (owned) by municipalities and have received Federal Aviation Administration (FAA) airport improvement program (AIP) grants. Acceptance of these AIP grants obliges these communities to maintain the airport in a safe manner, which means the sponsor is on the hook for expenses incurred beyond the limit of available grants. Therefore, it behooves these communities and the system of airports for the state to create a competitive environment that improves

opportunity for private investment and increases the number of based aircraft—both of which translate directly into increased airport revenue. For these reasons, **AOPA opposes Senate Bill 9911 and urges the Committee to find the legislation unfavorable for New York’s municipalities.**

Thank you for the opportunity to comment on this important issue. We welcome the opportunity to serve this Committee as a resource. Please feel free to contact me directly at (301) 695-2090 or by email at sean.collins@aopa.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean M. Collins", is centered on a light-colored rectangular background.

Sean M. Collins, AOPA
Eastern Regional Manager

Cc.:

Senator Bill Weber
Ranking Member
weber@nysenate.gov

Senator Monica Martinez
Co-Chair Aviation Caucus
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