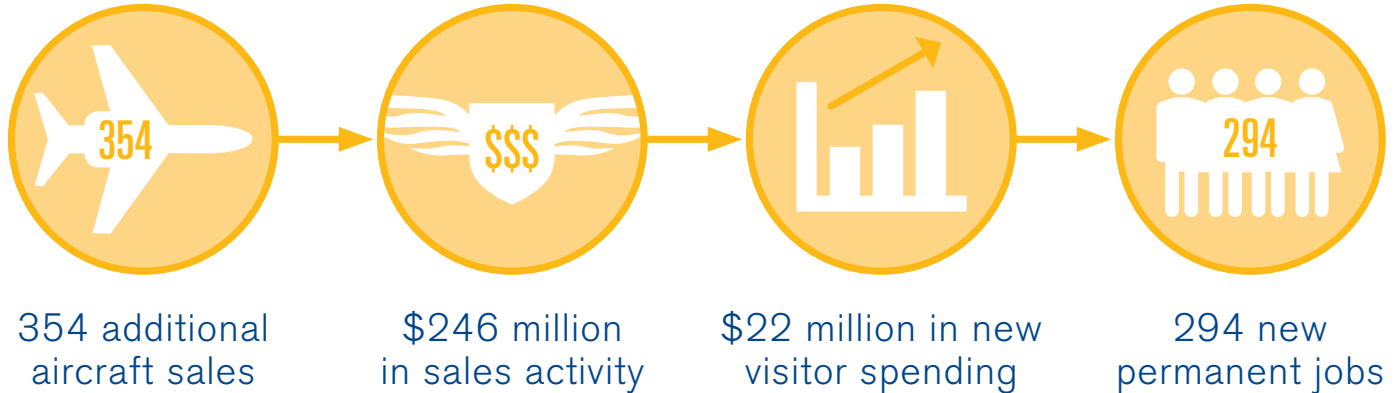


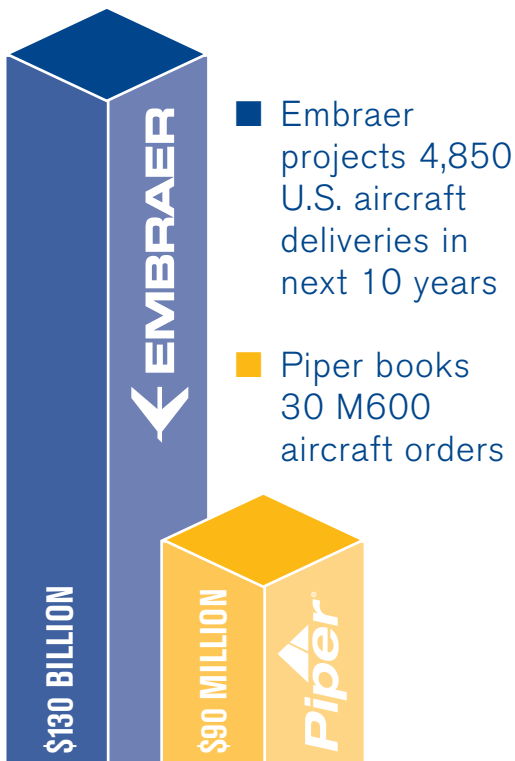
# AVIATION TAX REFORM = Jobs and Economic Growth for Florida

ELIMINATION OF SALES TAX ON GENERAL AVIATION **CREATES JOBS AND ECONOMIC ACTIVITY**



Source: Economic Impact Analysis by Fishkind & Associates, October 2015

## FLORIDA AVIATION BUSINESSES ARE READY FOR TAX REFORM



## AVIATION TAX REFORM GENERATES ECONOMIC DEVELOPMENT

- Ohio enacts Aircraft Parts/Repair Exemption > Employment in air transportation sector grows by nearly 25%
- Massachusetts enacts Aircraft Sales Tax Exemption > Aircraft based in state increases 40%

Sources: Ohio Jobs Analysis by Silverlode Consulting Group, May 2015; Impact of Aviation-Related Tax Exemptions by SH&E, December 2005

## FLORIDA'S 6% SALES TAX ON AIRCRAFT NOT COMPETITIVE WITH NEARBY STATES



North Carolina caps aircraft sales tax at \$2500



South Carolina caps aircraft sales tax at \$300



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