



421 Aviation Way  
Frederick, Maryland 21701

T. 301-695-2000  
F. 301-695-2375

[www.aopa.org](http://www.aopa.org)

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The Honorable Rick Perry  
Governor, State of Texas  
1100 San Jacinto  
Austin, Texas 78701

Dear Governor Perry:

The Aircraft Owners and Pilots Association (AOPA), a not-for-profit membership organization, represents the general aviation interests of over 400,000 members nationwide – including approximately 30,000 in the state of Texas. I write, on behalf of all of our members in the state, to express the general aviation community's strong support for House Bill 2451 as unanimously enacted by the Texas State Legislature. This legislation would allow an agricultural aircraft operation (crop duster) to exclude from its total revenue for tax purposes the cost of labor, equipment, fuel, and materials, thus treating this important component of the state's agriculture industry in a similar manner to other manufacturing or goods-producing industries that have high costs for equipment and personnel.

In considering this legislation, please remember that general aviation creates an economic impact of \$14.6 billion annually in Texas as a vital component to innumerable state businesses and industries – including the state's vast network of farms and ranches, many of which rely on aircraft. Texas is ranked second in the nation for total agricultural receipts, with cotton the most valuable crop. The agricultural aviation industry is composed of small businesses and pilots that use aircraft to aid farmers (some of the pilots are farmers themselves) in producing a safe, affordable and abundant supply of food, fiber and bio-fuel in addition to protecting forestry and controlling health-threatening pests. At a minimum, an airplane or helicopter can accomplish three times more application work than any ground-based application method – a key efficiency to Texas farmers as they strive to succeed in an increasingly competitive and challenging global agricultural market.

However, given the high – and rising -- operating costs of these aerial applicators and the resultantly thin margins, House Bill 2451 would appropriately and effectively ease this burden with the prescribed reformed tax liability. We, therefore, encourage you to sign this measured legislation into law – to foster and sustain this key component of Texas' vast agricultural industry.

Thank you for your careful consideration of this bill. If you or your staff have any additional questions or concerns, please do not hesitate to contact me or our Texas Regional Manager, Yasmina Platt, who can be reached directly at 301-695-2096 or [yasmina.platt@aopa.org](mailto:yasmina.platt@aopa.org).

Very truly yours,

Melissa Rudinger  
Senior Vice President, Government Affairs