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February 14, 2014

The Honorable Richard Carlson  
Chair, House Committee on Taxation  
Kansas House of Representatives  
300 SW 10th St., Room 185-N  
Topeka, Kansas 66612

Dear Representative Carlson:

The Aircraft Owners and Pilots Association (AOPA), a not-for-profit membership organization, is the world's largest aviation organization, representing the general aviation interests of pilots and aircraft owners – including over 4,900 in Kansas. Since 1939, AOPA has been committed to ensuring the safety, future viability, and development of general aviation as an integral part of our national transportation system. I write, on behalf of all of our members in the state, to express our **support of House Bill 2542 to create a property or ad valorem tax exemption for amateur-built aircraft**. This bill is currently scheduled to be heard by your Committee on Taxation on Monday, February 17 at 3:30 pm.

As the definition in the bill well describes, amateur-built aircraft are aircraft which are mostly fabricated and assembled by pilots who undergo the experience and hard work to learn from it and fly it for recreation. Aircraft such as these broaden our understanding of flight, encourage innovation and creativity, and advance the science of aviation.

Homebuilt aircraft, which are assembled by the owner and later authorized for flight by Federal Aviation Administration (FAA) inspectors, are usually built in a sequential process beginning with the purchase and construction of the outermost airframe. As assembly progresses, the owner must purchase each additional component, such as the engine or engines, avionics, and others critical systems.

Thank you for your careful consideration of this issue. Please do not hesitate to contact me at 301-695-2096 or [yasmina.platt@aopa.org](mailto:yasmina.platt@aopa.org) if you or your staff have questions or need assistance.

Very truly yours,

Yasmina Platt  
Central Southwest Regional Manager