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November 17, 2025

The Honorable, Chair James Eldridge  
Joint Committee on Revenue  
State House, Room 511-C  
Boston, MA 02133

The Honorable, Chair Adrian Madaro  
Joint Committee on Revenue  
State House, Room 34  
Boston, MA 02133

RE: Testimony in support of An Act relative to the repeal of the sales tax exemption for aircraft (*H.3123*) and An Act to repeal the sales tax exemption for aircraft (*S.1923*)

Chair Eldridge, Chair Madaro, and distinguished members of the Joint Committee on Revenue:

Thank you for the opportunity to submit written testimony on behalf of the Massachusetts Budget and Policy Center (MassBudget) in support of H.3123/S.1923: *An Act relative to the repeal of the sales tax exemption for aircraft/An Act to repeal the sales tax exemption for aircraft.*

MassBudget is a non-partisan, non-profit research and advocacy organization. We provide rigorous research and policy analysis, along with strategic advocacy in partnership with grassroots organizations. MassBudget has done extensive research and holds critical expertise in tax policy, state budget and revenue. This is not the first time that we have provided the legislature comments on this sales tax exemption. We appreciate the opportunity to reiterate our policy recommendation.

The bills under your consideration would end the current sales tax subsidy for private jets and other aircrafts. We urge the Committee to look critically at why the Commonwealth would take special pains to subsidize private jets and helicopters. The state provides no other similar special subsidy to encourage the purchase of cars or bicycles. The special tax preference is fiscally costly, accelerates climate change, and is targeted to financially benefit those who generally need it least.

**Fiscally costly:** According to the Department of Revenue's Fiscal Year 2026 Tax Expenditure Report, the current special exemption for aircraft and aircraft parts from the sales tax will cost the Commonwealth's General Fund [\\$25.3 million](#) this year. Every dollar lost to this exemption is a dollar that could be instead invested in public programs or used for other forms of tax reductions.

**Environmentally destructive:** Air travel burns extraordinarily large volumes of fuel, making it especially harmful for the environment and the climate. Traveling by private jets is [10 to 20 times](#) more fuel-intensive than commercial air travel. By exempting aircrafts from sales tax we are subsidizing this

form of travel despite it worsening air quality and noise pollution and accelerating climate change. Eliminating the sales tax exemption would better align tax policy with state strategies to achieve net zero emissions by 2050 in the Commonwealth's Clean Energy and Climate Plan.

**Worsens inequality:** Owning and operating an aircraft, especially for personal use, [is an expensive and exclusive luxury](#). Aircraft owners tend to be very wealthy, especially those who own private jets. Similarly, among commercial travelers, people with higher incomes tend to fly more often. [Almost a third](#) of people with low incomes have never flown. Allowing special tax exemptions for private aircrafts worsens inequality in the Commonwealth.

**We already pay for their luxury:** Massachusetts [has 35 municipal public small airports](#) managed by the Aeronautics Division of the Massachusetts Department of Transportation. These airports are [funded by public dollars](#) (federal grants and state and local funding) and do not tend to offer services to regular passengers and commercial airlines. They are mostly used by jet-owning people and others who can afford a private aircraft.

At a time when the wealthiest people in the country are being rewarded with extraordinary tax breaks while simultaneously human service programs are being eliminated and defunded, we should end this sales tax exemption for private jets and other aircrafts. We urge the Committee to consider the equitable policy that these legislative vehicles propose and favorably pass these bills.

Thank you for your time and consideration.

Respectfully submitted,

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Massachusetts Budget and Policy Center