



**MAINE MUNICIPAL  
ASSOCIATION SINCE 1936**

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Testimony of the Maine Municipal Association

In Opposition to  
LD 2005, *An Act to Eliminate the Aircraft Excise Tax*

January 9, 2024

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Senator Grohoski, Representative Perry, and distinguished members of the Taxation Committee, my name is Amanda Campbell, and I am submitting testimony in opposition to LD 2005 on behalf of Maine Municipal Association (MMA), representing the interests of municipal government. The 70-member Legislative Policy Committee (LPC), who were elected by their colleagues and peers, directs MMA's advocacy efforts, and assists in the establishment of MMA's position on bills of municipal interest.

Any reduction in the amount of local excise tax revenues available to municipalities directly impacts, and increases, the burden on all property taxpayers. Much like the buyer of an expensive and flashy motor vehicle knows that there will be additional state fees and local taxes related to the purchase, so does an owner of a boat, camper trailer or airplane – all of which are currently subject to a local excise tax. A simple internet search yields a result of nearly 50 municipalities<sup>1</sup> in which airports are located and a survey of those communities reported a range of excise tax collection between \$2,500 and \$17,000, annually.

Far from not needing or utilizing these local excise tax funds, municipal officials would prefer to revitalize aircraft excise tax collection by improving the process of determining and assessing the tax; increasing the available tools to hold aircraft owners accountable for payment of excise tax; and promoting a working relationship between municipalities and airports to educate airport administration about the importance of local revenues.

Property taxes and local excise taxes make up a good portion of any municipality's revenue. To remove even the smallest revenue stream, including aircraft excise tax, would benefit only a small number of taxpayers while unjustifiably shifting additional burdens to the broader tax base. To this point, MMA encourages the committee to vote Ought Not to Pass on LD 2005.

Municipal leaders appreciate your consideration of these views. Please feel free to contact me with any questions or concerns at 1-800-452-8786 or by email to [acampbell@memun.org](mailto:acampbell@memun.org).

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<sup>1</sup> [www.airnav.com/airports/us/ME](http://www.airnav.com/airports/us/ME)