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**Aviation Program**  
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**To: Chair Westman, Senate Transportation Committee**  
**Date: March 24, 2026**  
**Memo: Aviation FY 27 Follow-up**

Chair Westman,

As a follow up to your inquiry regarding the aviation program airport expenditures vs. revenue, please find data from **FY25** attached in **STC Memo Attachment A**.

Most AOT owned airports have a Fixed Base Operator (FBO), which is a business on the airport that is designated to provide aviators with various services, such as re-fueling, aircraft parking and storage, aircraft maintenance, etc. A reliable and diverse FBO is paramount to maximizing utilization of the airports, as the FBO is the entity that has the capability to provide basic aviation services that are necessary to support based and transient aircraft at AOT airports. Airports with a reliable and capable FBO thrive, as their services can attract and support more aircraft visits from across the country, as well as sustain a local base of aircraft at that airport. Airports with an FBO and services available are directly related to continued airport development and increased economic opportunity. Each FBO has an operating agreement and leases with AOT to conduct business at the airport. In the operating agreement with AOT, FBO's are granted the right to offer various services to aviators according to a reasonable non-discriminatory fee schedule. An FBO may generate any portion of their revenue by collecting various fees for handling or refueling aircraft. Jet-A fuel and Aviation Gasoline are purchased by the FBO, and the associated revenue comes back to the FBO. For airports that do not have a functioning FBO, AOT collects the revenue (see above data for Morrisville/Stowe in FY2025).

Data for fuel related revenues from the various FBO's is not easily accessible. Tax revenue for aviation fuel in VT is also not readily available, but AOT is working with the VT Dept. of Taxes to gain more reliable and consistent access to the data. Below, you will find a history of statewide **tax revenue** for all airports in Vermont, including BTV. Currently, the VT Dept. of Taxes cannot provide tax revenue by airport.

<b>Aviation Jet Fuel</b>	
<b>Filing Period</b>	<b>Sales Tax, Use Tax, and Local Option Tax on Aviation Jet Fuel</b>
2025	2,060,739
2024	2,068,692
2023	2,118,548
2022	2,782,664
2021	1,228,871
2020	615,088
2019	2,228,108
2018	1,597,071
2017	754,011
2016	862,004

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