

*Advancing Aviation – Advancing New York!*

# Air Currents

NEW YORK AVIATION MANAGEMENT ASSOCIATION • VOL. 6 NO. 2 • WINTER 2004

## NYAMA Claims Victory!

*Governor, Legislature pass landmark general aviation sales tax relief bill*

The New York Aviation Management Association (NYAMA) is excited to announce the passage of New York State Sales and Use tax relief for general aviation repair and maintenance services!

“This is big news for the aviation community,” said Rich Halik, NYAMA president. “NYAMA has worked very hard over the last year to impress upon the State Legislature and Governor’s office the importance of this bill. It is very rewarding to see our efforts pay off.”

“Aviation is a powerful economic engine in New York State,” said Stephen J. Acquario, NYAMA’s Legislative Liaison. “This legislation will help the general aviation community fuel that engine, and realize more of aviation’s economic potential in local communities.”

According to a recent report released by the New York State Department of Transportation, over \$97 million per day is generated by aviation in the State and spent on local economies. General aviation airports yield an estimated 12,000 jobs and \$760 million in annual economic activity. It is strongly believed this legislation will have a direct impact on job creation and economic development.

New York State observed an exodus of corporate aircraft and general aviation business when neighboring states — including New Jersey, Connecticut, Massachusetts, and Delaware — eliminated the sales tax on aircraft sales, maintenance and repairs. Aircraft owners found it was more economical to purchase, maintain and store their aircraft out-of-state and fly them to New York airports when needed.

It is estimated that each private jet located in New York produces three to five skilled jobs. New York based aircraft also contribute millions of dollars to the state’s tax base through the purchase of fuel and catering services.

This bill was NYAMA’s top legislative priority during the 2004 legislative session and was designed to attract aircraft and aircraft related jobs to New York State. The Association worked closely with LIBAA, the Aircraft Owners and Pilots Association (AOPA) and the National Business Aviation Association (NBAA) to encourage passage of the bill. The New York State Department of Transportation Aviation Services Bureau was also very helpful providing background information about the state’s aviation system.

*Continued on page 8*

## NYAMA Elects New Officers, Board

On October 8, 2004, the New York Aviation Management Association (NYAMA) elected new Officers and Board of Directors at the Association’s Annual Meeting, held in conjunction with the 2004 Fall Conference.

Richard Halik, Manager, Unit Terminal Buildings, JFK International Airport, was elected President.

“It’s an honor to serve as President of NYAMA,” Halik said. “I look forward to working with the new Board as we continue to advance aviation in New York State.”

The new slate of Officers are as follows: William Vanecek, BUF (Vice President); Ann Clarke, ELM (Treasurer); Marshall Stevens, GFL (Secretary); and Stephen Williams, FRG (Past President).

NYAMA 2005 Board members are: Carl Beardsley, BGM; Doug Goodrich, CZG; Bill McShane, Long Island Jet Center; David Newman, Ascent Technologies Group; Robert Nicholas, ITH; Chad Nixon, McFarland-Johnson; John O’Donnell, ALB; Jorge Panteli, Edwards and Kelcey; James Roberts, N23; Joel Russell, HPN; Chuck Seliga, SWF; and Terry Slaybaugh, ROC. ■

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*Rich Halik*  
President

## Word on the Wing

*From the  
President*

### *Dear Friend of Aviation:*

It's an honor to address you as president of the New York Aviation Management Association (NYAMA). I am cognizant of the rich history of strong leaders who have gone before me, and eager to follow in their steps as we seek to advance the vision and mission of the Association.

I would like to take this opportunity to publicly thank Stephen Williams for his labors on behalf of the Association as president over the last two years. NYAMA is a healthy organization with an increasingly strong presence with the State legislature, State agencies, and aviation community, as a direct result of his leadership. We are well-positioned for continued growth and development. I look forward to helping fulfill that potential.

As you can see by the cover article in this edition of *Air Currents*, NYAMA is excited and proud to claim a tremendous legislative victory in the passing of the general aviation sales tax relief bill as part of the 2004 State Budget.

Working with the National Business Aviation Association (NBAA), Aircraft Owners and Pilots Association (AOPA) and the Long Island Business Aviation Association (LIBAA), NYAMA worked to achieve equity with other states and with commercial service aviation through this legislation. Stephen Williams and Steve Acquario, NYAMA's Legislative Liaison, are to be particularly commended for their leadership in moving this bill through the legislature, along with many other members who participated in meetings in Albany and around the State.

On another advocacy front, NYAMA had a strong presence at the NYS Department of Transportation's (DOT) Advisory Panel hearings held over the summer. NYAMA submitted written testimony at all nine hearings held throughout the State.

Looking ahead to 2005, the Association leadership is once again taking a fresh look at our key strategic goals defined last year, and identifying priority projects to implement in the next 12 months. Some of those projects will include:

- Working with the Department of Tax and Finance to articulate, communicate and implement the sales tax relief legislation and advocate for sales tax exemption for the purchase of general aviation aircraft;
- Create a well-structured education and training program to meet the needs of the state's airport;
- Define and advocate for the Association's 2005 legislative agenda, including: preservation of the State's 5% share of AIP; inclusion of aviation/airport eligibility in multi-year programs; expansion of sales tax relief legislation to include aircraft sales; and refunding of AIR 99;
- Continue to work with NYS DOT on the implementation of anti-terrorism legislation passed earlier this year as it relates to general aviation airports; and
- Continue to grow membership through benefit and service development, and targeted outreach to core audiences.

I've simply touched the tip of the iceberg with regard to NYAMA's key initiatives. I thank you for your support and strongly encourage your participation. Over the last several years NYAMA's committee structure has played a more important role in defining and implementing the organization's key objectives. Please consider joining a committee and be involved in the Association's future. For information about what committee opportunities exist, and who to contact to get involved, please call or email Association headquarters.

Thank you again for your confidence and support. Together we will continue NYAMA's growth and assure the voice of aviation in New York State continues to be heard.

Sincerely,

Rich Halik  
NYAMA President

## JFK International Airport Led Top 25 US Airports In Passenger Traffic Growth

John F. Kennedy International Airport led the nation's top 25 airports in passenger traffic growth last year, according to a study released last week by the Federal Aviation Administration. From 2002 to 2003, Kennedy Airport registered a passenger traffic growth rate of 8 percent.

The Port Authority attributed the increase to the highly competitive airline market in New York, a rebound in international travel and greater efficiency and improvements resulting from an aggressive multibillion-dollar redevelopment program.

Port Authority Chairman Anthony R. Coscia said, "Traffic growth at Kennedy Airport is a clear indication that the Port Authority is seeing the fruits of its commitment to provide the traveling public with world-class services. Along with our airport partners, we have invested \$9.4 billion at Kennedy Airport, which has delivered new and redeveloped terminals, a new roadway system, upgraded utilities, new parking garages and AirTrain JFK."

Port Authority Vice Chairman Charles A. Gargano said, "The successes at Kennedy Airport, which serves about 35 million passengers annually, are critical to the economic vitality of this region. As an economic engine for New York City, the airport is home to more than 35,000 jobs and it drives more than \$30 billion in annual economic activity, which generates an additional 265,000 jobs."

Port Authority Executive Director Kenneth J. Ringler, Jr. said, "The increase in passenger traffic is a testament to the leadership of Governor Pataki and the commitment of the men and women of the Port Authority who have made Kennedy Airport one of the world's premiere gateways. The airport is undergoing an unprecedented redevelopment program and these investments are vital if we are to remain economically competitive - locally, nationally and globally."

Port Authority Director of Aviation William R. DeCota said, "The improvements we are mak-

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## General Aviation's Strong Recovery Continues

According to the General Aviation Manufacturers Association (GAMA), the general aviation industry continued a strong recovery through the third quarter of 2004. Industry billings were up 19.7 percent to \$8.1 billion for the first nine months of 2004, while total units rose 7.7 percent to 1,928.

"Recovery of the U.S. economy and accelerated depreciation enacted by Congress for operators of new airplanes stimulated every segment of our industry," said Ron Swanda, interim president of GAMA. "But the growing, worldwide attraction of using general aviation airplanes for safe and efficient air travel is a fundamental growth factor that should not be overlooked." Congress responded to the success of accelerated depreciation by extending the placed-in-service date for an aircraft until December 31, 2005.

Shipments of piston-powered airplanes manufactured worldwide in the first nine months of 2004 were up 70 units, 1342 from last year's 1,272. Turboprop shipments increased from 163 airplanes in the first nine months of 2003 to 194 this year. Business jets were also up with first nine months shipments increasing 10.4 percent, from 355 units last year to 392 units this year. ■

### *Airline Profitability Still Elusive*

Profitability may not return until spring 2005 for most of the nation's airlines, according to a new research report from Calyon Securities (USA). In the recent quarter ended Sept. 30—traditionally the strongest for airlines—the industry lost over \$1.1 billion (excluding regional airlines), with the six legacy carriers losing almost \$1.3 billion, the firm stated.

The industry is expected to lose \$5.2 billion for the year (with \$5.5 billion in losses coming from the legacy carriers) and has little chance to return to profitability before next spring, the firm said.

"The long-term problem is that the industry has too many legacy carriers with too much capacity and too many hubs. We think those that survive this environment will be the ones who cut costs quickest and deepest but are able to maintain service. We believe that there is a spot in the marketplace for full service hub-and-spoke airlines, but they must have the right cost structure," the firm stated.

### *Companies to Research EDS Upgrades*

Lockheed Martin said TSA has selected it to develop enhancements for explosives detection systems (EDS) in U.S. airports.

Funded by a \$5.3 million grant from TSA under its Phoenix Project, Lockheed Martin's team, which includes Analogic Corp. of Peabody, Mass., is focusing its research on three areas: increasing machine throughput, improving efficiency, and enhancing current EDS threat detection capabilities.

The Phoenix Project is intended to advance baggage-screening technology for aviation by developing upgrades for deployed EDS equipment currently used to scan checked luggage.

*Reprinted with permission, AAAE, Airport Report, November 15, 2004*

# NYAMA 2004 Fall Conference

*Syracuse, New York*

## *2004 Fall Conference Educates, Informs, and Celebrates*

Over 120 airport managers, aviation consultants, suppliers and government representatives gathered together in Syracuse, NY for NYAMA's 2004 Fall Conference, October 6-8, 2004.

The conference theme was aviation education — seeking to bring to focus the need for future planning and cultivation of tomorrow's aviation leaders. Conference sessions addressed a diverse array of timely topics, including: State and Federal aviation updates, aviation security, GIS solutions for airports, Part 139 revisions and grant funding.

"This was one of NYAMA's best conferences," said Stephen Williams, NYAMA's immediate past president. "The sessions were informative; networking interaction with aviation peers was invaluable; and the exhibitor displays helpful in understanding what new technology and services are available on the market today."

Thursday's Luncheon Banquet featured a keynote presentation from Martin Holley, Dean of Aviation, School of Aviation at Dowling College. Mr. Holley shared some of what Dowling College is doing to educate tomorrow's aviation leaders through hands-on and classroom training.

"Aviation education is an important theme for the Association," said Rich Halik, NYAMA's incoming President. "As an organization dedicated to advancing aviation in New York State, it is critical we consider and support the educational opportunities designed to cultivate interest and skill in aviation industries."

The Fall Conference was also an opportunity to recognize leaders in the industry and Association. During Friday's NYAMA Annual Meeting, the Association presented Charles R. Everett, Jr. with the 2004 Bill Shea Award.

"Charles has played a tremendous role in the development of aviation in Syracuse and in the growth of NYAMA," Steve Williams said. "As a past president of NYAMA and former Commissioner of Aviation at Syracuse Hancock International Airport, he demonstrated true leadership and professional ambition, advancing both organizations toward levels of excellence."

The Association also recognized the contributions of Benjy Manton, Central New York Planning Board, and Ken Brentley, Chautauqua County Public Works, presenting them with gifts in honor of their retirement.

NYAMA looks forward to the 2005 Fall Conference, to be held in Rochester. ■



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**Special thanks to our conference host:  
Syracuse Hancock International Airport**



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## Global Airline Losses May Top \$4 Billion

The world's airlines stand to lose more than \$4 billion this year, despite sustained traffic increases across all regions during the first three quarters of 2004, according to the International Air Transport Association (IATA).

International scheduled passenger traffic for the nine months ended September 2004 grew 17.7 percent over the same period in 2003, while cargo posted gains of 14.1 percent, IATA said. Single month comparisons for September 2004 to September 2003 show 10.9 percent growth for passenger traffic and 13.6 percent for cargo volume.

Although airlines are making efforts to reduce costs, "The sad story is that, despite these improvements, the bottom line is worsening with the extraordinary price of fuel," IATA said.

## FAA Issues Airport Benchmarks Study

FAA has released an updated version of its 2001 airport capacity benchmarks study. The report lists capacity targets for 35 airports that define the maximum number of flights each airport can routinely handle in an hour in three different weather conditions.

FAA cautioned that the updated benchmarks study should not be compared directly to the 2001 study because the study methodology has changed.

The 2001 report listed only 31 airports. The new study adds Cleveland, Fort Lauderdale-Hollywood, Chicago Midway and Portland (Ore.).

The study is available at [www.faa.gov/events/benchmarks/](http://www.faa.gov/events/benchmarks/).

*Reprinted with permission, AAAE, Airport Report, November 15, 2004*

# Westchester County Airport's Environmental Management System Analyzed And Found To Meet Tough International Standards

*Airport only 3<sup>rd</sup> in nation to be certified to have met prestigious "ISO 14001 Standard"*

As part of its ongoing commitment to environmental excellence, the Westchester County Airport has become only the 3<sup>rd</sup> airport in the nation to have its environmental management system certified to have met an internationally recognized standard.

"My administration has long been committed to making this airport meet the highest environmental standards," said County Executive Andy Spano. "This is more than just talk. To become ISO 14001 certified, we worked for three years to develop a system that would measure the environmental activities at the airport of all tenants, permittees, contractors, vendors and eight county departments that have any airport responsibilities. This process involved hundreds of people.

"We then invited independent auditors to look at every element of our environmental management system. This prestigious certification means we have set a standard with the breadth and depth of our system. We will now work diligently to make sure that we maintain this milestone, which has to be reviewed annually."

The ISO 14001 Environmental Management Standard is an internationally recognized standard developed under the auspices of the International Organization for Standardization, Geneva, Switzerland. It is based upon the Deming "Plan-Do-Check-Act" model for the continual improvement of an organization. The ISO 14001 standard is recognized by government organizations, including the U.S. Environmental Protection Agency, as well as corporate and environmental organizations worldwide, as an effective method to improve an organization's environmental performance.

To obtain the ISO 14001 designation, the airport brought in TÜV America Inc., an authorized independent firm recognized by the International Organization for Standards, to audit the county's Airport Environmental Management System ("AEMS").

On August 31, after having conducted an intensive on-site audit of the AEMS, TÜV America, Inc. issued its certification of the AEMS to the ISO 14001 standard.

In determining that the county's AEMS satisfies the requirements of the ISO 14001 Environmental Management System Standard, the auditors said in part, "The Office of the County Executive has demonstrated through word and action its commitment to provide adequate resources for the implementation, maintenance and continual improvement of the Westchester County Airport."

The county's AEMS, developed over the last three years, consists of a management structure and procedures that allow the airport to better identify, analyze, avoid and reduce the environmental impact of all its activities; better ensure environmental compliance; and operate with greater awareness, efficiency and control so as to continually work towards environmental excellence.

The Westchester County Airport is the third airport in the United States to achieve the ISO 14001 benchmark. The airport is unique in that it has uncompromisingly integrated into the management system all tenants, permittees, contractors, vendors and county departments (public works, planning, transportation, environmental facilities, public safety, health, law and information technology) that have any airport responsibilities.

Spano thanked all these participants for their involvement, as well as Tod Delaney and First Environment, the county's consultant, who helped develop the AEMS.

The scope of the ISO certified AEMS includes "all activities at the Westchester County Airport, a 703-acre facility owned by the County of Westchester, providing corporate aviation, light general aviation and commercial airline services with related aviation support facilities."

This certification of the AEMS to the ISO 14001 standard is valid until August 31, 2007. It

*Continued on page 7*

# Sales and use tax exemption for repair and maintenance services performed on aircraft

*The following information is extracted from a memo (TSB-M-04(8)S) released by the New York State Department of Taxation and Finance on December 3, 2004, addressing general aviation sales tax relief legislation.*

The New York State Tax Law was amended to provide that receipts from sales of the services of installing tangible personal property in aircraft and of maintaining, servicing or repairing aircraft are exempt from state and local sales and use taxes. The exemption also applies to receipts from sales of tangible personal property purchased by the person providing the exempt services, provided that the property becomes a physical component part of the aircraft. The exemption also applies to lubricants applied to an aircraft by the person who performs exempt services.

Sales and use tax regulations section 527.5(a)(3) provides that maintaining, servicing and repairing mean keeping tangible personal property in a condition of fitness, efficiency, readiness or safety or restoring it to such condition. Therefore, in addition to exempting the sales of tangible personal property and lubricants as described in the immediately preceding paragraph, this amendment exempts the sale of any services that keep an aircraft in a condition of fitness, efficiency, readiness or safety or restoring it to such condition.

Exempt services to aircraft include, but are not limited to:

- cleaning, repairing or replacing upholstery of seating, walls, etc.,
- painting and repairing the interior or exterior of aircraft,
- interior and exterior cleaning of aircraft, including ordinary janitorial services such as, dusting, cleaning and washing of walls, floors and windows,
- mechanical services,
- ramp services to aircraft, such as emptying lavatories and de-icing, and
- operating tugs to tow an aircraft or operating other equipment to provide maintenance, service or repair to the aircraft.

Visit NYAMA online to find up-to-date information about the implementation of sales tax relief:  
[www.nyama.com](http://www.nyama.com)

Exempt items (provided they are purchased by the person who performs an exempt service to aircraft and the item becomes a physical component part of the aircraft) include, but are not limited to:

- machinery and equipment installed on the aircraft,
- engine parts,
- waxing and polishing agents,
- headsets that are hardwired into the aircraft and plug-in headsets used by the flight crew,
- paint,
- light bulbs, and
- cloth and other material purchased to repair or replace upholstery of seating, walls, etc.

Also exempt, if purchased by the person performing an exempt service, are lubricants applied to aircraft, such as engine oil, grease, etc. Glycol or other antifreeze sprayed on aircraft for de-icing is not exempt, whether purchased by the owner or lessee of the aircraft or the person performing exempt services on the aircraft, since it is not a lubricant and does not become a physical component part of the aircraft.

In addition, receipts from the sale of the service of storing aircraft are exempt from state and local sales and use taxes if provided by a person in conjunction with and during the rendering of an exempt service to the aircraft.

It should be noted that unless otherwise exempt, the storage of tangible personal property is subject to sales tax. However, in certain cases, where the owner or lessee of the tangible personal property has unlimited control or access to the place where the property is stored, the charge for such renting or leasing real property is not subject to sales tax. See TSB-M-86(3)S, Taxable Status of the Rental of Self-Service Mini-Storage Units. Therefore, the leasing or renting of a hangar or other real property to park the aircraft, and the parking of aircraft in or on hangars, ramps or tie-downs is not subject to sales tax, provided the owner or lessee of the aircraft has regular or immediate access to the aircraft. Also, the service of providing parking for aircraft is not a service enumerated as subject to sales tax under section 1105(c) of the Tax Law.

This amendment is effective December 1, 2004, and will expire on December 1, 2009. ■

*Westchester, continued from page 6* will be the subject of annual surveillance audits by TÜV America.

The AEMS includes the county's commitment to an overall environmental policy for the airport. It involves (in addition to the adoption of an Environmental Policy Statement):

- Definition of roles and responsibilities
- Identification and prioritization of environmental impacts
- Establishment of measurable objectives and targets and programs to achieve them
- Establishment and verification of operational controls
- Emergency preparedness and response
- Monitoring and measuring activities and progress
- Continual improvement in environmental performance

Programs at the airport include:

- Protecting Rye Lake and Blind Brook by preventing spills and monitoring stormwater and groundwater quality
- Installing spill and runoff protection filters on storm drains
- Implementing an airport-wide spill prevention plan
- Protecting the airport's wetlands
- Remediating historic spill sites
- Implementing better ways to capture deicing fluid
- Improving the airport recycling program
- Monitoring compliance with the airport voluntary restraint from flying program
- Improving noise monitoring and noise reduction programs
- Implementing a material management program
- Ensuring the proper disposal of wastes ■

# AirCurrents

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**NYAMA 2005**  
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March 8, 2005  
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## Instrument Approach Needs

The FAA Flight Procedures Office has asked the NYS-DOT Aviation Services Bureau to submit a list of future instrument approach needs. The list will be used as input for approach scheduling. A copy of the Bureau's preliminary list is available on the NYAMA web site, [www.nyama.com](http://www.nyama.com).

Airports are invited to submit requests to the Aviation Bureau, which can be mailed or faxed to 518-457-9779. Contact Lorrin Bird at 518-457-8549 with questions.

### *Tax Relief, continued from page 1*

The legislation specifically exempts aircraft maintenance and repairs along with all costs associated with keeping an aircraft in a condition of fitness, efficiency, readiness or safety. It also provides tax relief for the installation of new machinery and equipment installed on an aircraft, engine parts, electronics, and aircraft storage expense during maintenance and repairs.

For more details regarding the implementation of this legislation, see the corresponding article on page 7. Also visit NYAMA online at [www.nyama.com](http://www.nyama.com) for ongoing updates and answers to frequently asked questions. ■

### *JFK, continued from page 3*

ing today will benefit the traveling public for decades to come. For example, earlier this year, our Board of Commissioners approved a \$179 million program that will maintain the airport in a state of good repair, while also preparing the airport for the next generation of quieter, more-efficient aircraft. In addition to these investments, passenger traffic growth is being spurred by successful airlines such as JetBlue Airways and a rebound in international travel."

In addition to the growth at Kennedy Airport, passenger traffic rose 3 percent at LaGuardia Airport last year and 1 percent at Newark Liberty International Airport.

Overall, the New York/New Jersey region is the busiest in the nation in terms of passenger boarding. More than 90 million passengers used John F. Kennedy International, Newark Liberty International and LaGuardia airports in the 12 months ending August 31, 2004. ■