

# Florida Flyer

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Courtesy of Hernando County Airport

*The Airport Administration Building at Hernando County Airport.*

## Hernando County Airport

**H**ernando County Airport, a general aviation facility in Brooksville, serves the residents of Hernando County and the northern Tampa Bay area in west central Florida. The airport occupies 2,400 acres located just 30 miles north of downtown Tampa, and it is close to hotels, restaurants, and entertainment. From airport property, travelers can easily reach other parts of central Florida by way of I-75, U.S. 41, U.S. 19, and the SunCoast Parkway.

Visitors travel to the area for a number of reasons, including outdoor activities such as boating, fishing, hiking, and golfing. Bordered by the Gulf of Mexico to the west and forests to the north, Hernando County is known for Weeki Wachee Springs State Park, Weeki Wachee

River, Withlacoochee State Forest, and the Nature Coast Botanical Gardens in Spring Hill.

### **WWII training facility**

The airport began as a training facility built by the Department of War at the start of World War II. The airport construction project included runways, taxiways, aprons, roads, utility systems, and approximately 150 buildings and structures. Named the Brooksville Army Air Field, it was used as an auxiliary airfield of MacDill Field and Drew Field, both in nearby Hillsborough County, for training pilots and ground crews during the war.

**See Hernando County, page 6**



Aaron N. Smith  
Aviation Office Manager

# Welcome Aaron Smith, New Aviation Office Manager

*In July, Florida Department of Transportation Secretary Stephanie Kopelousos announced the appointment of Aaron N. Smith as Manager of the Aviation Office. Here is the Secretary's letter of announcement:*

**I**t is with great pleasure I announce the appointment of Aaron N. Smith as Manager of the Aviation Office. Aaron will take over the reins on August 1, 2009 with his debut at the Florida Airports Annual Conference.

The Aviation Office Manager is responsible for the development and management of the Department's aviation program and related functions. Major functional areas include statewide aviation program funding policy implementation and funding allocation for the seven districts, statewide systems planning, airport development work program coordination and liaison, and certain aviation safety related regulatory responsibilities.

Aaron has served with the Department since 1998. He previously served as Aviation Development Administrator, Airspace and Land Use Manager, and as Airport Inspection and Safety Manager. He also served as an Aviation Specialist in our District 4 office. As Aviation Development Administrator, he was responsible for statewide aviation planning, implementing state aviation policy, and administration of the state airport grant program.

Prior to joining the Department, Aaron served five years at Palwaukee Municipal Airport, now called Chicago Executive Airport. While working at Chicago Executive, he served as the Airport Operations and Maintenance Supervisor.

He graduated with an Aviation Administration degree from Lewis University, Romeoville, Illinois, and holds a commercial pilot certificate with multi-engine and instrument ratings.

Please join me in welcoming Aaron to his new role. ♦

## Aviation News on the Internet

**B**elow we have summarized three aviation-related articles that you can read in detail on the Internet:

### Airport screening

Airport security technology is changing. "Security experts say focus is shifting from analyzing the content of carry-ons to analyzing the content of passengers' intentions and emotions. . . . Several Israeli-based technology companies are developing detection systems that pick up signs of emotional strain, a psychological red flag that a passenger may intend to commit an act of terror. Speedier and less intrusive than metal detectors, these systems may eventually restore some efficiency to the airplane boarding process. . . . Although traditional security profiling can dis-

criminate by race and religion, security experts say behavioral profiling is more fair, more effective and less expensive."

To read the entire article, see "Behavioral screening – the future of airport security?" at [www.cnn.com/2008/TECH/12/02/airport.security](http://www.cnn.com/2008/TECH/12/02/airport.security).

### Clinic in an airport

A new clinic opened at Orlando International Airport in December 2008. The 1,100-square-foot walk-in clinic is the first of its kind located within an airport in Florida. It offers services to travelers, tourists, and airport staff for a wide range of healthcare needs.

To learn more about the clinic, see [www.wesh.com/health/18266334/detail.html](http://www.wesh.com/health/18266334/detail.html).

### Green hangars

Hangar 25, the new 60,000-square-foot structure at Bob Hope Airport in Burbank, California, is possibly the industry's only solar-powered airport hangar. "Its rooftop photovoltaic panels provide enough juice to operate the building's lights and to recharge electric-powered ground equipment such as forklifts and tow vehicles. The array can also keep an airplane's electrical system humming inside the hangar while mechanics perform their chores."

To learn more, see "Burbank airport's solar-powered hangar to be unveiled" from the *Los Angeles Times*, <http://articles.latimes.com/2008/dec/09/business>. ♦

# General Aviation Manufacturers Association

The General Aviation Manufacturers Association (GAMA) represents 67 of the world's leading manufacturers of fixed-wing general aviation airplanes, engines, avionics, and components. In addition to building nearly all of the general aviation airplanes flying today, GAMA member companies also operate aircraft fleets, airport fixed-base operations, pilot and technician training centers, and maintenance facilities worldwide.

From its start in 1970, GAMA has been devoted to one purpose: to foster and advance the general welfare, safety, interests, and activities of general aviation. GAMA promotes a better understanding of general aviation and the important role it plays in economic growth and in serving the transportation needs of communities, companies, and individuals worldwide.

## Headquarters

With headquarters in Washington, D.C., and a European office in Brussels, Belgium, GAMA represents the

interests of its members to government agencies throughout the world. These interests include legislation, safety regulations and standards, market access, development of aviation infrastructure, and aviation security.

GAMA also works with the International Civil Aviation Organization (ICAO) process on behalf of its members and works with national and international industry groups to promote the interests of general aviation worldwide.

## Members in Florida

Many general aviation suppliers and facilities in Florida are GAMA members. Several GAMA members have headquarters or North American offices in Florida, including B/E Aerospace in Miami, Embraer in Melbourne, Piaggio in West Palm Beach, Piper Aircraft in Vero Beach, and DAHER-SOCATA in Pembroke Pines.

To learn more about the General Aviation Manufacturers Association, see the organization's web site at [www.gama.aero](http://www.gama.aero). ♦



Courtesy of GAMA

Above: Pete Bunce (left), GAMA's President and CEO, being interviewed at AirVenture in Oshkosh, Wisconsin. Right: Mark Van Tine, GAMA's Chairman, speaks at GAMA's annual press conference in February.



## Historical Highlights

A few highlights from GAMA's lengthy list of accomplishments:

- Fighting for the passage of the Airport and Airway Development Act of 1970 which established a trust fund to assure the orderly expansion of our national aviation system.
- Launching "Safe Pilot Program" in 1972, a nationwide campaign to improve aviation safety.
- Working with other aviation associations to coordinate the general aviation industry's response to the national relief effort after 9/11. GAMA and others helped to reopen airspace to general aviation operators in a manner consistent with national security.
- Endorsing the four-year FAA bill known as the Century of Aviation Reauthorization Act which passed in November 2003. The bill contained several important provisions for general aviation.

## On the Internet

At [www.gama.aero](http://www.gama.aero) you'll find:

- General aviation facts (aircraft, pilots, airports, flight activity, economic impact);
- Advocacy (includes GAMA's positions on issues that affect the general aviation industry);
- A list of aviation events;
- A media center with press releases, industry facts and statistics, testimony and speeches, and profiles of manufacturers;
- GAMA's publications including the annual General Aviation Statistical Databook and Industrial Outlook, GAMA industry standards, and other documents.

# South Lakeland Airport

For Jay and Terri Kurtz, owners of South Lakeland Airport (X49), one of the busiest times of the year begins a few weeks before Sun 'n Fun. Every year for the last ten years or so, South Lakeland Airport has supported Sun 'n Fun by providing an uncongested place for demonstration flights as well as transportation to Sun 'n Fun for visitors who fly in to South Lakeland.

One of the advantages of flying in and out of South Lakeland Airport during Sun 'n Fun is that visitors can come and go during air shows, if needed, instead of waiting until a show is over. South Lakeland Airport is just four-and-a-half miles away from the Sun 'n Fun complex at Lakeland Linder Regional Airport.

## Preparing for Sun 'n Fun

Jay and Terri begin cleaning up the airport grounds and handling other preparations approximately a month before Sun 'n Fun. Once Sun 'n Fun begins, Jay remains full time at South Lakeland Airport to assist manufacturers and visitors, while Terri serves as the Headquarters Chairman for Paradise City, the light plane/ultralight area of Sun 'n Fun with its own 1,300-foot runway (8/26).

Manufacturers with displays at Sun 'n Fun, including general aviation, light sport, and ultralight aircraft, set up demonstration sites and offer demonstration flights at South Lakeland. Some manufacturers keep a plane in their booth at Sun 'n Fun and send interested customers to South Lakeland for the demo flights. Others fly the aircraft in their booth to South Lakeland before the air show begins and return to Sun 'n Fun when the show is over. "All of our exhibitors must have a booth at Sun 'n Fun to demo here," says Jay.

Every day during Sun 'n Fun, the Shriners set up a mobile kitchen and sell food at South Lakeland Airport. On some evenings, the airport has special events for Experimental Aircraft Asso-



Photograph by Tiffany Tosti

*The 2008 reception held by Sun 'n Fun founders Billy and Adair Henderson for Paul and Audrey Poberezny, founders of EAA and AirVenture in Oshkosh, Wisconsin. From left to right: Audrey and Paul Poberezny, Terri and Jay Kurtz and granddaughter Sierra, Billy and Adair Henderson.*

ciation (EAA) chapters, manufacturers, vendors, and their customers. For the past three years the airport has hosted receptions held by Billy and Adair Henderson (the founders of Sun 'n Fun) for Paul and Audrey Poberezny (the founders of EAA and AirVenture in Oshkosh, Wisconsin). Legend Cub and CubCrafters events are among the other special activities located at South Lakeland Airport during the week of Sun 'n Fun.

## Volunteer work

Throughout the year Jay and Terri volunteer at the FAA Production Studios at the FAA Safety Team National Resource Center on the Sun 'n Fun grounds in Lakeland. Terri works there year-round in administration and serves as an FAA Safety Team (FAASTeam) Lead Representative. Jay, too, is a FAASTeam Representative. Together, Jay and Terri chair the annual Sport Aviation Seminar at the FAA Production Studios; the 18th

annual seminar is scheduled for January 2, 2010.

"We have a very active EAA chapter on the field," says Jay. This chapter is an expansion of the ultralight chapter originally organized at South Lakeland. On the last Saturday of every month the EAA chapter hosts a pancake breakfast followed by the monthly meeting. Each meeting includes project status reports from the members and a program that might include a guest speaker, a safety presentation, a hands-on aircraft building technique, and/or a discussion about something happening at the airport. On the Saturday before the Superbowl, the EAA chapter holds a fly-in, cook-out, and peanut boil. The next one is scheduled for February 6, 2010.

## More about South Lakeland

South Lakeland Airport has long-

**See South Lakeland, page 8**

# 2009 Florida Aviation Awards

Aaron Smith, State Aviation Manager, announced the winners of the 2009 Florida Aviation Awards at the Florida Airports Council Conference in August.

## Aviation Professional

### Robert M. Ball

Robert M. Ball, A.A.E., Executive Director of Lee County Port Authority, directs the operations of Southwest Florida International Airport and Page Field General Aviation Airport. He is responsible for the unprecedented success of the airports and is committed to working with other community partners.

Bob Ball initiated a plan to revitalize Page Field and make it prosperous again. The plan included adding hangar facilities, repaving runways and parking aprons, adding airfield guidance signage, upgrading airfield lighting, leasing the vacated airline terminal building, and developing non-aeronautical revenues.

Bob has had many leadership roles including his recent appointment to represent the FAC on the Strategic Intermodal System leadership committee.

## General Aviation Airport

### Albert Whitted Airport

Albert Whitted has a rich history dating back to its construction in 1917. As early as the 1960s, however, the community began questioning the use of airport property. By 2002 there was a significant move to close the airport, but the citizens overwhelmingly voted to keep the airport operational.

Support from airport users, citizens, and AOPA, along with city leadership, transformed Albert Whitted to a first-class general aviation airport. It embodies the spirit of a community airport.

We congratulate Richard Lesniak, Airport Manager, and the staff of Albert Whitted Airport, the city of St. Petersburg, and the citizens of St. Petersburg.

## Commercial Service Airport

### Miami International Airport

Miami International Airport met the challenges of the past year and excelled



Clockwise from top left: **Aviation Professional:** Bob Ball; **GA Airport Project:** Nick Nesta of CDM, Martin County Airport Manager Michael Moon, Aaron Smith, Lisa Waters of Hanson Professional Services, Ted Baldwin of HMMH; **GA Airport:** Albert Whitted Airport Manager Richard Lesniak; **Commercial Service Airport Project:** Mil Reisert of URS Corp.; Aaron Smith; Peter Horton, Director of Airports, Key West Int'l; Jim Ault, Morganti Group. Not pictured: **Commercial Service Airport Miami Int'l.**

in the face of adversity. Miami-Dade Aviation Department (MDAD) turned around its troubled Capital Improvement Program, addressing decreased traffic while also increasing customer service and bringing hundreds of thousands of new terminal square footage on line.

Staff members of Miami International Airport demonstrate exceptional skills and represent a significant contribution to airport development, sustainability, efficiency, capacity, and safety.

We congratulate Airport Manager José Abreu and the staff of MDAD.

## GA Airport Project

### Noise Abatement Departure Profile Demonstration Project

Martin County and the project team demonstrated exceptional skills and sensitivity to concerns of the community in conducting the demonstration project.

The project has increased efficiency of the airport's noise abatement program and the safety of aircraft operations, and it has significantly contributed to the well-being of the communities surrounding the airport.

We congratulate Airport Manager Michael Moon, the staff of Martin County Airport; the airport Noise Advisory Committee; CDM; Fair Wind Air Charter; Hanson Professional Services; and Harris Miller of Miller & Hanson.

## Commercial Service Airport Project

### Key West International Airport McCoy Terminal Complex

The terminal complex project employed Construction Management At Risk, enabling a team approach that was not possible under any other method.

New terminal enhancements include improved traffic flow, improvement to the passenger security screening process, and a significant reduction in passenger boarding delays.

The associated parking deck is now used for Monroe County's emergency response equipment and critical items to protect them from storm surge.

We congratulate Peter Horton and the staff of Key West International Airport and Monroe County, URS Corporation, and the Morganti Group Inc. ♦

# Hernando County Airport

from page 1

The site remained an active training facility from November 1942 until late 1945. The War Assets Administration then sold or removed most of the improvements for off-site use, and conveyed the acreage and remaining improvements to the city of Brooksville between 1946 and 1948. Shortly thereafter, the city of Brooksville transferred the property to Hernando County.

The airport has grown from a small field to a modern general aviation facility with three industrial parks and consistent growth in its traffic rate. Nearly 100 businesses are located on the airport, employing approximately 2,170 workers in more than two million square feet of buildings. The airport's vision is to provide a first-class airport facility commensurate with Hernando County's growth.

## Recreation and flight training

Hernando County Airport focuses on recreational activity and accommodates flight training activity. American Aviation, a fixed-base operator, provides flight training on airport property. Several other local companies use the airport's aviation facilities, including Hernando Jet Center, Jet ICU, CMI, and Duratek. Brooksville Air Center, a second fixed-base operator, is currently under construction and should be operational in November 2009.

The airport is also the home of the Florida National Guard 3rd Battalion 20th Special Forces Charlie Company, and the Florida Army National Guard 171st Aviation Battalion which has nine Black Hawk helicopters and two C-23 aircraft based at the airport.

With two runways, one 5,000 feet and one 7,000 feet, the airport can easily accommodate private and commercial aircraft. Jet A and Avgas fuels are available as well as T-hangars, ample tie-downs, and aviation related services.

The Hernando County Board of County Commissioners regulates the airport and appoints a seven-member advisory aviation authority to provide



Photographs courtesy of Hernando County Airport

Above: FBO American Aviation;  
Right: Aerial view of Hernando County Airport.



local community input to the airport and its staff. Aviation authority members serve four-year terms.

## Airport projects

The airport has qualified to participate in the Federal Contract Tower Program and should have an operational airport traffic control tower within the next two years.

CMI Acquisition, LLC, recently built an 11,250-square-foot corporate office and adjacent corporate hangar. Micro Matic USA built a 55,000-square-foot corporate office, and Neubert Aero is under design and permitting for a new facility. Within the last year the airport completed more than two miles of new roads, and Kohl's department store opened on airport property.

## Industrial parks

The airport's industrial parks offer businesses a convenient and cost-effective location approximately 35 minutes north of Tampa Bay. The Airport Industrial Park, the Corporate AirPark, and the Airport RailPark are emerging players in Florida's High Tech Corridor, a 23-county area dedicated to attracting, growing, and retaining high-tech industry.

The 155-acre Airport Industrial Park offers building sites for lease from

two to four acres in size, while the 250-acre Corporate AirPark has ready-to-build sites available for lease from two to fifty acres in size. Both parks offer simplified and expedited permitting.

The Airport RailPark is located on the southeastern edge of the airport next to the Southwest Florida Water Management District Headquarters. The rail park offers rail-side lots with access to track side unloading.

For more information about Hernando County Airport, including leasing information and details about the industrial parks, see the airport's web site, [www.co.hernando.fl.us/airport](http://www.co.hernando.fl.us/airport). ♦

## Points of Interest

- 184 aircraft are currently based at Hernando County Airport.
- Approximately 82,000 operations are conducted annually.
- The largest plane that uses the airport regularly is the Gulfstream III.
- Every February the Southeast Area Family Motor Coach Association, Inc., sponsors a Motorcoach Rally at the airport, providing entertainment and a boost to the local economy.

# Aircraft and Florida's Sales and Use Tax

by Robert Babin

People who own and use aircraft play an important part in Florida's economy. Florida's tourism industry benefits when people visit Florida using their aircraft. This includes fly-ins and other events that attract pilots and aircraft enthusiasts. Further, Florida is often a destination for conventions and other business-related activities where people use their aircraft to visit Florida.

Florida's sales and use tax is a significant part of Florida's overall tax system. Like any other item, using an aircraft in Florida has potential sales and use tax implications for the aircraft owner. Since the cost of an aircraft is

significant, the tax implications can also be significant.

Out-of-state aircraft owners have legitimate questions and concerns about incurring Florida's use tax when they fly their aircraft into Florida. The application of Florida's law in this area is often fact specific, and, unfortunately, there is no clearly defined standard, or "bright line," for owners to use to determine when they will become subject to the use tax.

In an effort to provide guidance to aircraft owners, the Florida Department of Revenue strives to provide as much information as possible so owners can

make informed decisions. This article contains answers to some common questions that arise concerning the taxation of aircraft used in Florida (see "Answers to Common Questions," below).

Many aircraft owners and organizations are working with Florida legislators to develop a "bright line" time frame that aircraft can remain in the state without incurring use tax. Until then, the Department of Revenue must continue to rely on Florida's general use tax law, as interpreted by Florida's courts.

For further information, please contact the Department of Revenue's aircraft information unit at (850) 922-0668. ♦

## Answers to Common Questions

**Q: I live outside Florida, have never had my aircraft in Florida, do not own property in Florida, and have no other connections to the state. If I use my aircraft to come to Florida for a vacation, am I subject to use tax?**

A: Generally no. No specific statute or court decision has ever imposed Florida's use tax on an aircraft owner who has no significant connections to the state, did not purchase the aircraft in Florida, and is merely using his or her aircraft to travel to Florida for recreational purposes.

**Q: I have owned my aircraft for several years and have never used my aircraft in Florida. How does the use tax apply if I fly into Florida?**

A: Under those specific circumstances, use tax would not apply. Florida law presumes that items (including aircraft) purchased and used outside of Florida for six months prior to being brought into the state were not purchased for use in Florida, and therefore are not subject to Florida's use tax.\*

**Q: Does the Department of Revenue attend fly-ins specifically to enforce Florida's use tax?**

A: No. The Department of Revenue does not attend fly-ins or conduct ramp checks as part of its use tax enforcement program. The focus of the department's use tax enforcement activities is on aircraft whose owners have a significant connection to Florida (such as Florida residency, ownership of Florida real estate, being an officer in a Florida corporation, etc.).

**Q: Does Florida's use tax depend upon the type of entity that owns a particular aircraft (that is, individuals, corporations, businesses, partnerships, or other legal entities)?**

A: No. The form of ownership is not the determining factor in the imposition of use tax. Rather, the nature and extent of contact with Florida are the determining factors.

\*Different rules may apply to aircraft purchased and/or used outside of the United States.

## Calendar

*Please contact event organizers before attending in case of cancellation due to weather or other factors.*

### November 5–7, 2009

AOPA Aviation Summit, Tampa Convention Center; aircraft on display at Peter O. Knight Airport (TPF); for more information, see [www.aopa.org/summit](http://www.aopa.org/summit).

### November 7, 2009

Airport Day/Open House at St. Lucie County International Airport. Event benefits CASTLE child abuse services. For more information, contact Joe Arbeit at (772) 462-1789 or [arbeitj@stlucieco.org](mailto:arbeitj@stlucieco.org).

### April 13–18, 2010

Sun 'n Fun Fly-In, Lakeland Linder Regional Airport; for more information call Sun 'n Fun at (863) 644-2431 or see [www.sun-n-fun.org](http://www.sun-n-fun.org).

*For information about CFASPP, see [www.cfaspp.com](http://www.cfaspp.com).*

## South Lakeland Airport, from page 4

term and short-term T-hangar rentals available. It is the home of South Lakeland Sport Aviation, a dealer for RANS Aircraft and Legend Cub, offering new and pre-owned aircraft sales, flight instruction, and builder support. Jay, who built the first RV-9 and RV-9A Light Sport Aircraft, is an EAA Technical Counselor and an FAA Designated Airworthiness Representative. Florida Aircraft and Trades, phone (863) 956-0076, is the resident airframe and powerplant mechanic, also holding Rotax engine certification. South Lakeland Airport is also the home of Skydive Tampa Bay, phone (863) 425-4923, with world champion instructors and certified parachute packers. For more information, call Jay Kurtz at (863) 701-0000 or visit [www.liteplane.com](http://www.liteplane.com), the web site for South Lakeland Sport Aviation, or [www.therealsouthlakelandairport.com](http://www.therealsouthlakelandairport.com), the web site for South Lakeland Airport, currently under construction. ♦



Courtesy of South Lakeland Airport

Jay and Terri Kurtz's RV-9A Light Sport Aircraft.

# Florida Flyer

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