

# How Tax Policy Is Shaping the Private Aircraft Market

Emily Deaton, CEO

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## **Executive Summary:**

Tax policy is playing an increasingly influential role in the business aviation market, affecting where aircraft are based, how transactions are structured, and when buyers and sellers choose to act. The article highlights how developments such as state-level luxury tax proposals, changing sales tax enforcement, and the return of 100% bonus depreciation have directly impacted activity across private jets for sale, business jets for sale, and light jets for sale, including aircraft such as a Gulfstream G550 for sale, Challenger 350 for sale, Citation Mustang for sale, and Phenom 300 for sale. For clients evaluating how to buy a private jet or how to sell a private jet, working with an experienced private jet broker, private jet expert, and aviation tax counsel has become increasingly important as tax laws continue to evolve.

## **Key Takeaways:**

- Tax policy is increasingly influencing aircraft ownership, transaction timing, and basing decisions.
- The return of 100% bonus depreciation accelerated aircraft demand and tightened inventory levels in 2025.
- State tax scrutiny around aircraft transactions and ownership structures continues to increase.

## **FAQ:**

### ***How does tax policy impact the private aviation market?***

Tax laws can influence aircraft demand, transaction timing, ownership structures, and where aircraft are based or operated.

### ***What effect did 100% bonus depreciation have on business aviation?***

The reinstatement of 100% bonus depreciation increased buyer activity and reduced available inventory across many aircraft segments.

### ***Why are state-level aviation taxes important for aircraft owners?***

State taxes can significantly impact ownership costs, operational decisions, and the attractiveness of certain jurisdictions for aircraft basing.

### **How are tax authorities changing their approach to aircraft transactions?**

Many states are increasing scrutiny around aircraft sales and use tax compliance, causing buyers and sellers to prioritize simpler, more defensible transaction structures.

### **Why should buyers work with a private jet expert and aviation tax counsel when learning how to buy a private jet?**

An experienced private jet expert, private jet broker, and aviation tax advisor can help clients navigate evolving tax laws, transaction structures, and ownership planning strategies.

### **Notable Comments:**

*“Tax policy is no longer just a closing-table consideration.”*

*“The relationship between tax law and transaction activity is strong.”*

*“Hope is not a strategy.”*

*“Success in this market lies in being strategic and well-informed.”*

*“Tax policy is no longer just a closing-table consideration. It is shaping where aircraft are based, when buyers move, how sellers list, and how deals are structured.”*

*“When business aviation is discouraged, the effects extend well beyond aircraft owners.”*

#### About

Founded in 2006, jetAVIVA is a globally recognized private jet broker and private jet expert, celebrating 20 years as a leader in turbine aircraft sales and acquisitions. Having supported thousands of clients in over 40 countries, jetAVIVA consistently ranks among the top firms for private jets for sale and business jets for sale by total transactions. The company specializes in representing buyers and sellers across the full spectrum of aircraft, including light jets for sale, super-midsize platforms like the Challenger 350 for sale, and large-cabin aircraft such as the Gulfstream G550 for sale. jetAVIVA provides comprehensive, expert guidance on how to buy a private jet, how to sell a private jet, and how to maximize value throughout the entire ownership lifecycle.