

1 A bill to be entitled
 2 An act relating to exemptions from the tax on sales,
 3 use, and other transactions; amending s. 212.08, F.S.;
 4 exempting certain items used to manufacture, produce, or
 5 modify aircraft and gas turbine engines and parts from
 6 the tax on sales, use, and other transactions; providing
 7 an effective date.

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 9 Be It Enacted by the Legislature of the State of Florida:

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 11 Section 1. Paragraph (hhh) is added to subsection (7) of
 12 section 212.08, Florida Statutes, to read:

13 212.08 Sales, rental, use, consumption, distribution, and
 14 storage tax; specified exemptions.—The sale at retail, the
 15 rental, the use, the consumption, the distribution, and the
 16 storage to be used or consumed in this state of the following
 17 are hereby specifically exempt from the tax imposed by this
 18 chapter.

19 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 20 entity by this chapter do not inure to any transaction that is
 21 otherwise taxable under this chapter when payment is made by a
 22 representative or employee of the entity by any means,
 23 including, but not limited to, cash, check, or credit card, even
 24 when that representative or employee is subsequently reimbursed
 25 by the entity. In addition, exemptions provided to any entity by
 26 this subsection do not inure to any transaction that is
 27 otherwise taxable under this chapter unless the entity has
 28 obtained a sales tax exemption certificate from the department

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29 | or the entity obtains or provides other documentation as
30 | required by the department. Eligible purchases or leases made
31 | with such a certificate must be in strict compliance with this
32 | subsection and departmental rules, and any person who makes an
33 | exempt purchase with a certificate that is not in strict
34 | compliance with this subsection and the rules is liable for and
35 | shall pay the tax. The department may adopt rules to administer
36 | this subsection.

37 | (hhh) Items used in manufacturing and fabricating aircraft
38 | and gas turbine engines.—Chemicals, machinery, parts, and
39 | equipment used and consumed in the manufacture or fabrication of
40 | aircraft and gas turbine engines, including cores, electrical
41 | discharge machining (EDM) supplies, brass electrodes, ceramic
42 | guides, reamers, grinding and deburring wheels, Norton vortex
43 | wheels, argon, nitrogen, helium, fluid abrasive cutters,
44 | solvents and soaps, boroscopes, penetrants, patterns, dies, and
45 | molds consumed in the production of castings are exempt from the
46 | tax imposed by this chapter.

47 | Section 2. This act shall take effect July 1, 2012.