

By Senator Altman

16-01232-14

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.; exempting all
4 aircraft sales or leases from the sales and use tax;
5 providing an effective date.

6

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

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9 Section 1. Paragraph (ss) of subsection (7) of section
10 212.08, Florida Statutes, is amended to read:

11 212.08 Sales, rental, use, consumption, distribution, and
12 storage tax; specified exemptions.—The sale at retail, the
13 rental, the use, the consumption, the distribution, and the
14 storage to be used or consumed in this state of the following
15 are hereby specifically exempt from the tax imposed by this
16 chapter.

17 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
18 entity by this chapter do not inure to any transaction that is
19 otherwise taxable under this chapter when payment is made by a
20 representative or employee of the entity by any means,
21 including, but not limited to, cash, check, or credit card, even
22 when that representative or employee is subsequently reimbursed
23 by the entity. In addition, exemptions provided to any entity by
24 this subsection do not inure to any transaction that is
25 otherwise taxable under this chapter unless the entity has
26 obtained a sales tax exemption certificate from the department
27 or the entity obtains or provides other documentation as
28 required by the department. Eligible purchases or leases made
29 with such a certificate must be in strict compliance with this

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30 subsection and departmental rules, and any person who makes an
31 exempt purchase with a certificate that is not in strict
32 compliance with this subsection and the rules is liable for and
33 shall pay the tax. The department may adopt rules to administer
34 this subsection.

35 (ss) *Aircraft sales or leases.*—The sale or lease of a
36 ~~qualified aircraft or an aircraft of more than 15,000 pounds~~
37 ~~maximum certified takeoff weight for use by a common carrier is~~
38 exempt from the tax imposed by this chapter. ~~As used in this~~
39 ~~paragraph, "common carrier" means an airline operating under~~
40 ~~Federal Aviation Administration regulations contained in Title~~
41 ~~14, chapter I, part 121 or part 129 of the Code of Federal~~
42 ~~Regulations.~~

43 Section 2. This act shall take effect July 1, 2014.