

1 A bill to be entitled
2 An act relating to tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.;
4 revising the application of the exemption for
5 labor charges for the maintenance and repair of
6 certain aircraft; providing an exemption for
7 replacement engines, parts, and equipment used
8 in the repair or maintenance of certain
9 aircraft; providing an exemption for the sale
10 or lease of certain aircraft for use by a
11 common carrier; providing an effective date.
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13 Be It Enacted by the Legislature of the State of Florida:
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15 Section 1. Paragraph (ff) of subsection (7) of section
16 212.08, Florida Statutes, is amended, and paragraphs (qq) and
17 (rr) are added to said subsection, to read:

18 212.08 Sales, rental, use, consumption, distribution,
19 and storage tax; specified exemptions.--The sale at retail,
20 the rental, the use, the consumption, the distribution, and
21 the storage to be used or consumed in this state of the
22 following are hereby specifically exempt from the tax imposed
23 by this chapter.

24 (7) MISCELLANEOUS EXEMPTIONS.--

25 (ff) Aircraft repair and maintenance labor
26 charges.--There shall be exempt from the tax imposed by this
27 chapter all labor charges for the repair and maintenance of
28 aircraft of more than 15,000 ~~20,000~~ pounds maximum certified
29 takeoff weight and rotary wing aircraft of more than 10,000
30 pounds maximum certified takeoff weight. Except as otherwise
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1 provided in this chapter, charges for parts and equipment
2 furnished in connection with such labor charges are taxable.

3 (qq) Equipment used in aircraft repair and
4 maintenance.--There shall be exempt from the tax imposed by
5 this chapter replacement engines, parts, and equipment used in
6 the repair or maintenance of aircraft of more than 15,000
7 pounds maximum certified takeoff weight and rotary wing
8 aircraft of more than 10,300 pounds maximum certified takeoff
9 weight, when such parts or equipment are installed on such
10 aircraft that is being repaired or maintained in this state.

11 (rr) Aircraft sales or leases.--The sale or lease of
12 an aircraft of more than 15,000 pounds maximum certified
13 takeoff weight for use by a common carrier is exempt from the
14 tax imposed by this chapter. As used in this paragraph,
15 "common carrier" means an airline operating under Federal
16 Aviation Administration regulations contained in Title 14,
17 chapter I, part 121 or part 129 of the Code of Federal
18 Regulations.

19 Section 2. This act shall take effect upon becoming a
20 law.