

By the Committee on Ways and Means and Senators Ostalkiewicz, Grant, Crist, Sullivan, Kurth, Kirkpatrick, Meadows, Bronson, Dyer, Brown-Waite and Hargrett

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A bill to be entitled
An act relating to tax on sales, use, and other transactions; amending s. 212.08, F.S.; providing an exemption for replacement engines, parts, and equipment used in the repair or maintenance of certain aircraft; providing an exemption for the sale or lease of certain aircraft for use by a common carrier; providing an effective date.

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

Section 1. Paragraph (ff) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraphs (qq) and (rr) are added to said subsection, to read:

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

(7) MISCELLANEOUS EXEMPTIONS.--

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

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

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

17 Section 2. This act shall take effect upon becoming a
18 law.

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20 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
21 COMMITTEE SUBSTITUTE FOR
22 SB 328

- 23 1) The bill lowers the maximum certified take off weight
24 from 20,000 pounds to 15,000 pounds, for the sales tax
25 exemption for labor charges for the repair and
26 maintenance of such aircraft.
27 2) The bill provides a sales tax exemption for labor charges
28 for the repair and maintenance of rotary wing aircraft of
29 more than 10,000 pounds maximum certified take off
30 weight.
31 3) The bill lowers maximum certified take off weight from
20,000 pounds to 15,000 pounds, for the sales tax
exemption for replacement engines, parts and equipment
used in the repair or maintenance of such aircraft and
adds to the exemption, rotary wing aircraft of more than
10,000 pounds certified take off weight.