

Amendment No. 001 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
1		.	
2		.	
3		.	
4		.	

ORIGINAL STAMP BELOW

The Committee on Business Development & International Trade offered the following:

Amendment

Remove from the bill: Everything after the enacting clause

and insert in lieu thereof: Paragraph (ggg) is added to subsection (7) of section 212.08, Florida Statutes, 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.--

(ggg) Certain facilities that train aircraft pilots and flight crews.--Sales and leases to any facility, school, or business that is certified under Part 142 of Federal Aviation Regulations and trains aircraft pilots and flight crews for approval, certification, or regulation by the Federal Aviation Administration, or a comparable foreign

Amendment No. 001 (for drafter's use only)

1 national government regulatory agency are exempt from the tax
2 imposed by this chapter as provided herein. The exemption
3 applies only to purchases and leases for use in flight
4 training facilities and activities certified under Part 142 of
5 the Federal Aviation Regulations. In order to claim this
6 exemption, a consumer's certificate of exemption must be
7 obtained from the department.

8
9 Exemptions provided to any entity by this subsection shall not
10 inure to any transaction otherwise taxable under this chapter
11 when payment is made by a representative or employee of such
12 entity by any means, including, but not limited to, cash,
13 check, or credit card even when that representative or
14 employee is subsequently reimbursed by such entity.

15 Section 1. This act shall take effect January 1, 2001.

16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31