

By Representatives Rubio and Cantens

1 A bill to be entitled
2 An act relating to sales and use tax
3 exemptions; amending s. 212.08, F.S.; exempting
4 certain flight training facilities, schools,
5 and businesses from the sales and use tax;
6 providing an effective date.

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

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

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

18 (7) MISCELLANEOUS EXEMPTIONS.--

19 (ggg) Certain facilities that train aircraft pilots
20 and flight crews.--Any facility, school, or business that
21 trains aircraft pilots and flight crews, as provided under
22 Part 142 of Federal Aviation Administration (FAA) regulations,
23 for approval, certification, or regulation by the Federal
24 Aviation Administration, or a comparable foreign regulatory
25 authority, is exempt from the tax imposed by this chapter.

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27 Exemptions provided to any entity by this subsection shall not
28 inure to any transaction otherwise taxable under this chapter
29 when payment is made by a representative or employee of such
30 entity by any means, including, but not limited to, cash,

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1 check, or credit card even when that representative or
2 employee is subsequently reimbursed by such entity.

3 Section 2. This act shall take effect July 1, 2000.

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6 SENATE SUMMARY

7 Exempts from the tax on sales, use, and other
8 transactions certain flight training facilities, schools,
9 and businesses.

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