By the Committee on Fiscal Resource

314-263-00

1	A bill to be entitled
2	An act relating to the aviation fuel tax;
3	amending s. 206.9825, F.S.; rescinding the
4	repeal of the alternative tax rate; providing
5	an effective date.
6	
7	Be It Enacted by the Legislature of the State of Florida:
8	
9	Section 1. Subsection (2) of section 206.9825, Florida
10	Statutes, is amended to read:
11	206.9825 Aviation fuel tax.--
12	(2)(a) Notwithstanding the tax rate established in
13	subsection (1), any air carrier making the election pursuant
14	to s. 212.0598 shall be subject to a tax rate of 8 percent of
15	the retail sales price of its purchases of each gallon of
16	aviation fuel. However, in no event shall the tax on aviation
17	fuel pursuant to this subsection be lower than 4.4 cents per
18	gallon. The tax levied pursuant to this subsection shall
19	qualify for the special apportionment formula for air carriers
20	as provided in s. 212.0598.
21	(b) Any air carrier making the election pursuant to s.
22	212.0598 shall not be entitled to the refund provided in s.
23	206.9855.
24	(c) Any person who is licensed by the department as an
25	aviation fuel dealer and who has an inventory of aviation fuel
26	on which the tax provided in subsection (1) has been paid and
27	upon which the person has collected the tax imposed under this
28	subsection may apply to the department for a refund of the tax
29	imposed under subsection (1) pursuant to s. 206.41.
30	(d) This subsection shall expire and be void on July
31	1, 2000. This repeal shall not be construed to relieve any

CODING: Words ~~stricken~~ are deletions; words <u>underlined</u> are additions.

1 ~~person from the obligation to remit the tax imposed by this~~

2 ~~subsection or to report as required under s. 206.9865.~~

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

4

5   **

6   SENATE SUMMARY

7   Rescinds the repeal of the alternative aviation fuel tax
     rate that is imposed under s. 206.9825, F.S.

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

CODING: Words ~~stricken~~ are deletions; words <u>underlined</u> are additions.