

1 A bill to be entitled
2 An act relating to taxation; amending s.
3 206.9825, F.S.; rescinding the repeal of the
4 alternative tax rate; amending s. 199.185,
5 F.S.; providing an exemption from the tax on
6 government leaseholds; amending s. 206.9825,
7 F.S.; rescinding the repeal of the alternative
8 tax rate; amending s. 626.916, F.S.; deleting a
9 fee cap on the per-policy fee charged by
10 surplus lines agents; providing an effective
11 date.

12
13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Subsection (2) of section 206.9825, Florida
16 Statutes, is amended to read:

17 206.9825 Aviation fuel tax.--

18 (2)(a) Notwithstanding the tax rate established in
19 subsection (1), any air carrier making the election pursuant
20 to s. 212.0598 shall be subject to a tax rate of 8 percent of
21 the retail sales price of its purchases of each gallon of
22 aviation fuel. However, in no event shall the tax on aviation
23 fuel pursuant to this subsection be lower than 4.4 cents per
24 gallon. The tax levied pursuant to this subsection shall
25 qualify for the special apportionment formula for air carriers
26 as provided in s. 212.0598.

27 (b) Any air carrier making the election pursuant to s.
28 212.0598 shall not be entitled to the refund provided in s.
29 206.9855.

30 (c) Any person who is licensed by the department as an
31 aviation fuel dealer and who has an inventory of aviation fuel

1 on which the tax provided in subsection (1) has been paid and
2 upon which the person has collected the tax imposed under this
3 subsection may apply to the department for a refund of the tax
4 imposed under subsection (1) pursuant to s. 206.41.

5 ~~(d) This subsection shall expire and be void on July~~
6 ~~1, 2000. This repeal shall not be construed to relieve any~~
7 ~~person from the obligation to remit the tax imposed by this~~
8 ~~subsection or to report as required under s. 206.9865.~~

9 Section 2. Paragraph (n) is added to subsection (1) of
10 section 199.185, Florida Statutes, to read:

11 199.185 Property exempted from annual and nonrecurring
12 taxes.--

13 (1) The following intangible personal property shall
14 be exempt from the annual and nonrecurring taxes imposed by
15 this chapter:

16 (n)1. A leasehold estate in governmental property
17 where the lessee is required to furnish space on the leasehold
18 estate for public use by governmental agencies at no charge to
19 the governmental agencies.

20 2. The provisions of this exemption shall apply
21 retroactively. However, notwithstanding the retroactivity of
22 the exemption, it does not reopen a closed period of nonclaim
23 under s. 215.26 or any other statute or extend the period of
24 nonclaim under s. 215.26 or any other statute.

25 Section 3. Subsection (4) of section 626.916, Florida
26 Statutes, is amended to read:

27 626.916 Eligibility for export.--

28 (4) A reasonable per-policy fee, ~~not to exceed \$25,~~
29 may be charged by the filing surplus lines agent for each
30 policy certified for export.

31 Section 4. This act shall take effect July 1, 2000.