

Bill No. HB 1225, 2nd Eng.

Amendment No. Barcode 213348

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

.
.
.
.
.

Senator Horne moved the following amendment:

Senate Amendment (with title amendment)

On page 119, line 1,

insert: Section 44. 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 or by 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 national government regulatory agency are exempt from the tax

Bill No. HB 1225, 2nd Eng.

Amendment No. ____ Barcode 213348

1 imposed by this chapter as provided herein. The exemption
2 applies only to purchases and leases for use in flight
3 training facilities and activities certified under Part 142 of
4 the Federal Aviation Regulations. In order to claim this
5 exemption, a consumer's certificate of exemption must be
6 obtained from the department. The amount of this exemption
7 shall not exceed \$500,000 in any fiscal year.

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

15
16

17 ===== T I T L E A M E N D M E N T =====

18 And the title is amended as follows:

19 On page 7, line 2, after the semicolon,

20

21 insert:

22 provides sales and use tax exemption for Type
23 142 air crew training simulators;

24
25
26
27
28
29
30
31