

By Representative Arza

1 A bill to be entitled
2 An act relating to aviation fuel taxation;
3 amending s. 206.9825, F.S.; rescinding the
4 repeal of the alternative tax rate; providing
5 an effective date.

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

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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~~

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, 2001.

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6 LEGISLATIVE SUMMARY

7 Rescinds the repeal of the alternative tax rate provided
8 for the aviation fuel tax in s. 206.9825(2), F.S.

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