

By Senator Constantine

9-746-01

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. 626.916,
5 F.S.; deleting a fee cap on the per-policy fee
6 charged by surplus lines agents; providing an
7 effective date.

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

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

13 206.9825 Aviation fuel tax.--

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

23 (b) Any air carrier making the election pursuant to s.
24 212.0598 shall not be entitled to the refund provided in s.
25 206.9855.

26 (c) Any person who is licensed by the department as an
27 aviation fuel dealer and who has an inventory of aviation fuel
28 on which the tax provided in subsection (1) has been paid and
29 upon which the person has collected the tax imposed under this
30 subsection may apply to the department for a refund of the tax
31 imposed under subsection (1) pursuant to s. 206.41.

