Florida Senate - 2001

SB 1668

By Senator Constantine

9-746-01 A bill to be entitled 1 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. 8 9 Be It Enacted by the Legislature of the State of Florida: 10 11 Section 1. Subsection (2) of section 206.9825, Florida 12 Statutes, is amended to read: 206.9825 Aviation fuel tax.--13 (2)(a) Notwithstanding the tax rate established in 14 subsection (1), any air carrier making the election pursuant 15 to s. 212.0598 shall be subject to a tax rate of 8 percent of 16 17 the retail sales price of its purchases of each gallon of aviation fuel. However, in no event shall the tax on aviation 18 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. 212.0598 shall not be entitled to the refund provided in s. 24 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 upon which the person has collected the tax imposed under this 29 30 subsection may apply to the department for a refund of the tax 31 imposed under subsection (1) pursuant to s. 206.41. 1 CODING: Words stricken are deletions; words underlined are additions.

(d) This subsection shall expire and be void on July 1, 2000. This repeal shall not be construed to relieve any person from the obligation to remit the tax imposed by this subsection or to report as required under s. 206.9865. Section 2. Subsection (4) of section 626.916, Florida б Statutes, is amended to read: 626.916 Eligibility for export.--(4) A reasonable per-policy fee, not to exceed \$25, may be charged by the filing surplus lines agent for each policy certified for export. Section 3. This act shall take effect July 1, 2001. SENATE SUMMARY Rescinds the repeal of the alternative tax rate provided for the aviation fuel tax in s. 206.9825(2), F.S. Deletes a fee limitation on the per-policy fee charged by surplus lines agents.

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