

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Wiles offered the following:

Amendment to Amendment (721727) (with title amendment)

On page 1, lines 18-22,
remove from the amendment: all of said lines

and insert in lieu thereof:

Section 3. (1) Paragraphs (a), (b), and (c) of
subsection (1) of section 206.9825, Florida Statutes, are
amended to read:

206.9825 Aviation fuel tax.--

(1)(a) Except as otherwise provided in this part, an
excise tax of 6.9 cents per gallon of aviation fuel is imposed
upon every gallon of aviation fuel sold in this state, or
brought into this state for use, upon which such tax has not
been paid or the payment thereof has not been lawfully assumed
by some person handling the same in this state. Fuel purchased
for non-aviation purposes, such as the manufacturing of
consumer goods, shall not be subject to the tax. Fuel taxed
pursuant to this part shall not be subject to the taxes
imposed by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b),

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1 (c), and (d). falls below 250, the exemption granted pursuant
2 to this section shall not apply during the period in which the
3 air carrier has fewer than the 250 additional employees.

4 (d) The exemption taken by credit or refund pursuant
5 to paragraph (b) shall apply only under the terms and
6 conditions set forth therein. If any part of that paragraph
7 is judicially declared to be unconstitutional or invalid, the
8 validity of any provisions taxing aviation fuel shall not be
9 affected and all fuel exempted pursuant to paragraph (b) shall
10 be subject to tax as if the exemption was never enacted.
11 Every person benefiting from such exemption shall be liable
12 for and make payment of all taxes for which a credit or refund
13 was granted.

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

17 And the title is amended as follows:

18 On page 2, line 29, of the amendment after the semicolon
19
20 insert:

21 providing an exception to the application of
22 the aviation fuel tax;

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