House

Senate

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5
                                              ORIGINAL STAMP BELOW
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    Representative(s) Fasano offered the following:
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           Amendment (with title amendment)
           On page 6, line 9, of the bill
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   remove from the bill: all of said line
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17
   and insert in lieu thereof:
           Section 3. (1) Paragraphs (b) and (c) of subsection
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19
    (1) of section 206.9825, Florida Statutes, are amended to
20
    read:
21
           206.9825 Aviation fuel tax.--
22
           (1)
           (b) Any licensed wholesaler or terminal supplier that
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24
    delivers aviation fuel to an air carrier offering
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    transcontinental jet service and that, after January 1, 1996,
26
    increases the air carrier's Florida workforce by more than
    1000 percent and by 250 or more full-time equivalent employee
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   positions, may receive a credit or refund as the ultimate
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   vendor of the aviation fuel for the 6.9 cents excise tax
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   previously paid, provided that the air carrier has no facility
31 | for fueling highway vehicles from the tank in which the
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CHAMBER ACTION

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

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aviation fuel is stored. In calculating the new or additional
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   Florida full-time equivalent employee positions, any full-time
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   equivalent employee positions of parent or subsidiary
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   corporations which existed before January 1, 1996, shall not
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   be counted toward reaching the Florida employment increase
    thresholds. The refund allowed under this paragraph is in
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   furtherance of the goals and policies of the State
   Comprehensive Plan set forth in s. 187.201(17)(a), (b)1., 2.,
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    (18)(a), (b)1., 4., (20)(a), (b)5., (22)(a), (b)1., 2., 4.,
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    7., 9., and 12. This paragraph will expire on July 1, 2001.
                If, before July 1, 2001, the number of full-time
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   equivalent employee positions created or added to the air
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   carrier's Florida workforce falls below 250, the exemption
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   granted pursuant to this section shall not apply during the
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   period in which the air carrier has fewer than the 250
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   additional employees.
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           (2)
               This section shall take effect upon this act
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   becoming a law.
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           Section 4. Except as otherwise provided herein, this
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   act shall take effect July 1, 2001.
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   ======= T I T L E A M E N D M E N T =========
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   And the title is amended as follows:
   remove from the title of the bill: the entire title
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27
   and insert in lieu thereof:
           An act relating to taxation; creating s.
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           212.213, F.S.; providing that it is the policy
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           of this state that only those items, services,
31
           and other transactions deemed to be subject to
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 the tax on sales, use, and other transactions on July 1, 2001, shall be taxed under ch. 212, F.S., unless made subject to said tax by act of the Legislature; amending s. 212.08, F.S.; revising the exemption for industrial machinery and equipment; broadening the application of the exemption; reducing the maximum amount of the tax which is imposed on such machinery and equipment; amending s. 206.9825, F.S.; removing the expiration date of provisions which allow any licensed wholesaler or terminal supplier that delivers aviation fuel to certain air carriers to receive a credit or refund of the aviation fuel tax under certain conditions; providing effective dates.