

hbd-05

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

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

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Amendment (with title amendment)

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On page 1, between lines 28 and 29, of the bill

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insert:

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Section 2. Paragraphs (b) and (c) of subsection (1) of section 206.9825, Florida Statutes, are amended to read:

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206.9825 Aviation fuel tax.--

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(1)

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(b) Any licensed wholesaler or terminal supplier that delivers aviation fuel to an air carrier offering transcontinental jet service and that, after January 1, 1996, increases the air carrier's Florida workforce by more than 1000 percent and by 250 or more full-time equivalent employee positions, may receive a credit or refund as the ultimate vendor of the aviation fuel for the 6.9 cents excise tax previously paid, provided that the air carrier has no facility for fueling highway vehicles from the tank in which the aviation fuel is stored. In calculating the new or additional Florida full-time equivalent employee positions, any full-time

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1 equivalent employee positions of parent or subsidiary
 2 corporations which existed before January 1, 1996, shall not
 3 be counted toward reaching the Florida employment increase
 4 thresholds. The refund allowed under this paragraph is in
 5 furtherance of the goals and policies of the State
 6 Comprehensive Plan set forth in s. 187.201(17)(a), (b)1., 2.,
 7 (18)(a), (b)1., 4., (20)(a), (b)5., (22)(a), (b)1., 2., 4.,
 8 7., 9., and 12. ~~This paragraph will expire on July 1, 2001.~~

9 (c) ~~If, before July 1, 2001,~~ the number of full-time
 10 equivalent employee positions created or added to the air
 11 carrier's Florida workforce falls below 250, the exemption
 12 granted pursuant to this section shall not apply during the
 13 period in which the air carrier has fewer than the 250
 14 additional employees.

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

18 And the title is amended as follows:

19 On page 1, line 2,
 20 remove from the title of the bill: all of said line

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22 and insert in lieu thereof:

23 An act relating to taxation; amending s.
 24 206.9825, F.S.; removing the expiration date of
 25 provisions which allow any licensed wholesaler
 26 or terminal supplier that delivers aviation
 27 fuel to certain air carriers to receive a
 28 credit or refund of the aviation fuel tax under
 29 certain conditions;

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