

1                   A bill to be entitled  
2           An act relating to the aviation fuel tax;  
3           amending s. 206.9825, F.S.; deleting certain  
4           credit or refund and alternative tax rate  
5           expiration provisions; providing for  
6           retroactive operation; providing an effective  
7           date.

8  
9   Be It Enacted by the Legislature of the State of Florida:

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

14           206.9825 Aviation fuel tax.--

15           (1)

16           (b) Any licensed wholesaler or terminal supplier that  
17           delivers aviation fuel to an air carrier offering  
18           transcontinental jet service and that, after January 1, 1996,  
19           increases the air carrier's Florida workforce by more than  
20           1000 percent and by 250 or more full-time equivalent employee  
21           positions, may receive a credit or refund as the ultimate  
22           vendor of the aviation fuel for the 6.9 cents excise tax  
23           previously paid, provided that the air carrier has no facility  
24           for fueling highway vehicles from the tank in which the  
25           aviation fuel is stored. In calculating the new or additional  
26           Florida full-time equivalent employee positions, any full-time  
27           equivalent employee positions of parent or subsidiary  
28           corporations which existed before January 1, 1996, shall not  
29           be counted toward reaching the Florida employment increase  
30           thresholds. The refund allowed under this paragraph is in  
31           furtherance of the goals and policies of the State

1 Comprehensive Plan set forth in s. 187.201(17)(a), (b)1., 2.,  
2 (18)(a), (b)1., 4., (20)(a), (b)5., (22)(a), (b)1., 2., 4.,  
3 7., 9., and 12. ~~This paragraph will expire on July 1, 2001.~~

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

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

19 (b) Any air carrier making the election pursuant to s.  
20 212.0598 shall not be entitled to the refund provided in s.  
21 206.9855.

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

28 ~~(d) This subsection shall expire and be void on July~~  
29 ~~1, 2000. This repeal shall not be construed to relieve any~~  
30 ~~person from the obligation to remit the tax imposed by this~~  
31 ~~subsection or to report as required under s. 206.9865.~~

