

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

1 Representative(s) Altman offered the following:

2
3 **Amendment (with title amendment)**

4 Remove line(s) 93-111 and insert:

5 212.0801 Qualified aircraft exemption.--To be eligible to
6 receive an exemption under s. 212.08(7) for a qualified aircraft, a
7 purchaser or lessee must offer, in writing, to participate in a
8 flight training and research program with two or more universities
9 based in this state which offer graduate programs in aeronautical
10 or aerospace engineering and offer flight training through a school
11 of aeronautics or college of aviation. The purchaser or lessee
12 shall forward a copy of the written offer to the Department of
13 Revenue. No exemption provided in this chapter for the lease,
14 purchase, repair, or maintenance of a qualified aircraft shall be
15 allowed unless the purchaser or lessee furnishes the dealer with a
16 certificate stating that the lease, purchase, repair, or
17 maintenance to be exempted is for the exclusive use of the

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18 purchaser or lessee of a qualified aircraft and that the
19 purchaser or lessee otherwise qualifies for the exemption as
20 provided in this section. If a purchaser or lessee makes tax-
21 exempt purchases of qualified aircraft or leases a qualified
22 aircraft on a continual basis, the purchaser or lessee may
23 tender the certificate once and allow the dealer to keep a
24 certificate on file. The purchaser or lessee shall inform the
25 dealer that has a certificate on file when the purchaser or
26 lessee no longer qualifies for the exemption. The department
27 shall determine the format of the certificate.
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