

Bill No. CS for SB 1832

Barcode 145906

CHAMBER ACTION

Senate

House

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The Committee on Ways and Means (Fasano) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsection (33) is added to section 212.02, Florida Statutes, to read:

212.02 Definitions.--The following terms and phrases when used in this chapter have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(33) "Qualified aircraft" means any aircraft having a maximum certified takeoff weight of less than 10,000 pounds and equipped with twin turbofan engines that meet Stage IV noise requirements that is used by a business operating as an on-demand air carrier under Federal Aviation Administration Regulation Title 14, chapter I, part 135, Code of Federal Regulations, that owns and operates a fleet of at least 25 of such aircraft in this state.

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1 Section 2. Paragraphs (ee), (rr), and (ss) of
 2 subsection (7) of section 212.08, Florida Statutes, are
 3 amended, and paragraph (ccc) is added to that subsection, to
 4 read:

5 212.08 Sales, rental, use, consumption, distribution,
 6 and storage tax; specified exemptions.--The sale at retail,
 7 the rental, the use, the consumption, the distribution, and
 8 the storage to be used or consumed in this state of the
 9 following are hereby specifically exempt from the tax imposed
 10 by this chapter.

11 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
 12 any entity by this chapter do not inure to any transaction
 13 that is otherwise taxable under this chapter when payment is
 14 made by a representative or employee of the entity by any
 15 means, including, but not limited to, cash, check, or credit
 16 card, even when that representative or employee is
 17 subsequently reimbursed by the entity. In addition, exemptions
 18 provided to any entity by this subsection do not inure to any
 19 transaction that is otherwise taxable under this chapter
 20 unless the entity has obtained a sales tax exemption
 21 certificate from the department or the entity obtains or
 22 provides other documentation as required by the department.
 23 Eligible purchases or leases made with such a certificate must
 24 be in strict compliance with this subsection and departmental
 25 rules, and any person who makes an exempt purchase with a
 26 certificate that is not in strict compliance with this
 27 subsection and the rules is liable for and shall pay the tax.
 28 The department may adopt rules to administer this subsection.

29 (ee) Aircraft repair and maintenance labor
 30 charges.--There shall be exempt from the tax imposed by this
 31 chapter all labor charges for the repair and maintenance of

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1 qualified aircraft, aircraft of more than 15,000 pounds
 2 maximum certified takeoff weight, and rotary wing aircraft of
 3 more than 10,000 pounds maximum certified takeoff weight.
 4 Except as otherwise provided in this chapter, charges for
 5 parts and equipment furnished in connection with such labor
 6 charges are taxable.

7 (rr) Equipment used in aircraft repair and
 8 maintenance.--There shall be exempt from the tax imposed by
 9 this chapter replacement engines, parts, and equipment used in
 10 the repair or maintenance of qualified aircraft, aircraft of
 11 more than 15,000 pounds maximum certified takeoff weight, and
 12 rotary wing aircraft of more than 10,300 pounds maximum
 13 certified takeoff weight, when such parts or equipment are
 14 installed on such aircraft that is being repaired or
 15 maintained in this state.

16 (ss) Aircraft sales or leases.--The sale or lease of a
 17 qualified aircraft or an aircraft of more than 15,000 pounds
 18 maximum certified takeoff weight for use by a common carrier
 19 is exempt from the tax imposed by this chapter. As used in
 20 this paragraph, "common carrier" means an airline operating
 21 under Federal Aviation Administration regulations contained in
 22 Title 14, chapter I, part 121 or part 129 of the Code of
 23 Federal Regulations.

24 (ccc) Advertising materials distributed free of charge
 25 by mail in an envelope.--Likewise exempt are materials
 26 consisting exclusively of advertisements, such as individual
 27 coupons or other individual cards, sheets, or pages of printed
 28 advertising, that are distributed free of charge by mail in an
 29 envelope for 10 or more persons on a monthly, bimonthly, or
 30 other regular basis.

31 Section 3. Section 212.0801, Florida Statutes, is

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1 created to read:

2 212.0801 Qualified aircraft exemption.--To be eligible
3 to receive an exemption under s. 212.08(7) for a qualified
4 aircraft, a purchaser or lessee must enter into a flight
5 training and research partnership with a technological
6 university based in this state that offers a doctoral program
7 in aeronautical engineering and that offers flight training
8 through a school of aeronautics. No exemption provided in this
9 chapter for the lease, purchase, repair, or maintenance of a
10 qualified aircraft shall be allowed unless the purchaser or
11 lessee furnishes the dealer with a certificate stating that
12 the lease, purchase, repair, or maintenance to be exempted is
13 for the exclusive use of the purchaser or lessee of a
14 qualified aircraft. If a purchaser or lessee makes tax-exempt
15 purchases of qualified aircraft or leases a qualified aircraft
16 on a continual basis, the purchaser or lessee may tender the
17 certificate once and allow the dealer to keep a certificate on
18 file. The purchaser or lessee shall inform the dealer that has
19 a certificate on file when the purchaser or lessee no longer
20 qualifies for the exemption. The department shall determine
21 the format of the certificate.

22 Section 4. This act shall take effect July 1, 2006.

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

26 And the title is amended as follows:

27 Delete everything before the enacting clause

28

29 and insert:

30 A bill to be entitled

31 An act relating to an exemption from the tax on

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1 sales, use, and other transactions; amending s.
2 212.02, F.S.; defining the term "qualified
3 aircraft"; amending s. 212.08, F.S.; including
4 qualified aircraft under certain miscellaneous
5 exemption provisions relating to aircraft;
6 exempting certain advertising materials
7 distributed free of charge by mail in an
8 envelope; creating s. 212.0801,
9 F.S.; providing criteria, requirements, and
10 limitations on exemptions for purchases or
11 leases of qualified aircraft; providing an
12 effective date.

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