

Bill No. CS for SB 1832

Barcode 202570

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senator Haridopolos moved the following amendment:

Senate Amendment (with title amendment)

On page 2, between lines 11 and 12,

insert:

Section 2. Section 212.0801, Florida Statutes, is created to read:

212.0801 Qualified aircraft exemption.--To be eligible to receive an exemption under s. 212.08(7) for a qualified aircraft, a purchaser or lessee must offer, in writing, to participate in a flight training and research program with two or more universities based in this state which offer graduate programs in aeronautical or aerospace engineering and offer flight training through a school of aeronautics or college of aviation. The purchaser or lessee shall forward a copy of the written offer to the Department of Revenue. An exemption under this chapter for the lease, purchase, repair, or maintenance of a qualified aircraft may not be allowed unless the purchaser or lessee furnishes the dealer with a certificate stating that the lease, purchase, repair, or maintenance to be

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1 exempted is for the exclusive use of the purchaser or lessee
2 of a qualified aircraft and that the purchaser or lessee
3 otherwise qualifies for the exemption as provided in this
4 section. If a purchaser or lessee makes tax-exempt purchases
5 of qualified aircraft or leases a qualified aircraft on a
6 continual basis, the purchaser or lessee may tender the
7 certificate once and allow the dealer to keep a certificate on
8 file. The purchaser or lessee shall inform the dealer that has
9 a certificate on file when the purchaser or lessee no longer
10 qualifies for the exemption. The department shall determine
11 the format of the certificate.

12
13 (Redesignate subsequent sections.)

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15
16 ===== T I T L E A M E N D M E N T =====

17 And the title is amended as follows:

18 On page 1, line 6, after the semicolon,

19
20 insert:

21 creating s. 212.0801, F.S.; providing criteria,
22 requirements, and limitations relating to
23 exemptions for purchases or leases of qualified
24 aircraft;