

Bill No. CS for SB 1832

Barcode 622634

	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 1, line 10, through  
page 2, line 4, delete those lines

and insert:

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

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

(7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any

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1 means, including, but not limited to, cash, check, or credit  
 2 card, even when that representative or employee is  
 3 subsequently reimbursed by the entity. In addition, exemptions  
 4 provided to any entity by this subsection do not inure to any  
 5 transaction that is otherwise taxable under this chapter  
 6 unless the entity has obtained a sales tax exemption  
 7 certificate from the department or the entity obtains or  
 8 provides other documentation as required by the department.  
 9 Eligible purchases or leases made with such a certificate must  
 10 be in strict compliance with this subsection and departmental  
 11 rules, and any person who makes an exempt purchase with a  
 12 certificate that is not in strict compliance with this  
 13 subsection and the rules is liable for and shall pay the tax.  
 14 The department may adopt rules to administer this subsection.

15 (ee) Aircraft repair and maintenance labor  
 16 charges.--There shall be exempt from the tax imposed by this  
 17 chapter all labor charges for the repair and maintenance of  
 18 qualified aircraft, aircraft of more than 15,000 pounds  
 19 maximum certified takeoff weight, and rotary wing aircraft of  
 20 more than 10,000 pounds maximum certified takeoff weight.  
 21 Except as otherwise provided in this chapter, charges for  
 22 parts and equipment furnished in connection with such labor  
 23 charges are taxable.

24 (rr) Equipment used in aircraft repair and  
 25 maintenance.--There shall be exempt from the tax imposed by  
 26 this chapter replacement engines, parts, and equipment used in  
 27 the repair or maintenance of qualified aircraft, aircraft of  
 28 more than 15,000 pounds maximum certified takeoff weight, and  
 29 rotary wing aircraft of more than 10,300 pounds maximum  
 30 certified takeoff weight, when such parts or equipment are  
 31 installed on such aircraft that is being repaired or

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1 maintained in this state.

2 (ss) Aircraft sales or leases.--The sale or lease of a  
3 qualified aircraft or an aircraft of more than 15,000 pounds  
4 maximum certified takeoff weight for use by a common carrier  
5 is exempt from the tax imposed by this chapter. As used in  
6 this paragraph, "common carrier" means an airline operating  
7 under Federal Aviation Administration regulations contained in  
8 Title 14, chapter I, part 121 or part 129 of the Code of  
9 Federal Regulations.

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

13 And the title is amended as follows:

14 On page 1, line 4, after the semicolon,

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16 insert:

17 including qualified aircraft under certain  
18 miscellaneous exemptions relating to aircraft;

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