

1                                   A bill to be entitled  
 2           An act relating to motor fuel taxes; amending s. 206.41,  
 3           F.S.; providing for a refund of motor fuel taxes paid on  
 4           motor fuel used for certain commercial aviation purposes;  
 5           providing a definition; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:

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 9           Section 1. Paragraph (c) of subsection (4) of section  
 10          206.41, Florida Statutes, is amended to read:

11           206.41 State taxes imposed on motor fuel.--

12           (4)

13           (c)1. Any person who uses any motor fuel for agricultural,  
 14          aquacultural, ~~or commercial fishing,~~ or commercial aviation  
 15          purposes on which fuel the tax imposed by paragraph (1)(e),  
 16          paragraph (1)(f), or paragraph (1)(g) has been paid is entitled  
 17          to a refund of such tax.

18           2. For the purposes of this paragraph, "agricultural and  
 19          aquacultural purposes" means motor fuel used in any tractor,  
 20          vehicle, or other farm equipment which is used exclusively on a  
 21          farm or for processing farm products on the farm, and no part of  
 22          which fuel is used in any vehicle or equipment driven or  
 23          operated upon the public highways of this state. This  
 24          restriction does not apply to the movement of a farm vehicle or  
 25          farm equipment between farms. The transporting of bees by water  
 26          and the operating of equipment used in the apiary of a beekeeper  
 27          shall be also deemed an agricultural purpose.

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28           3. For the purposes of this paragraph, "commercial fishing  
29 and aquacultural purposes" means motor fuel used in the  
30 operation of boats, vessels, or equipment used exclusively for  
31 the taking of fish, crayfish, oysters, shrimp, or sponges from  
32 salt or fresh waters under the jurisdiction of the state for  
33 resale to the public, and no part of which fuel is used in any  
34 vehicle or equipment driven or operated upon the highways of  
35 this state; however, the term may in no way be construed to  
36 include fuel used for sport or pleasure fishing.

37           4. For the purposes of this paragraph, the term  
38 "commercial aviation purposes" means motor fuel used in the  
39 operation of aviation ground support vehicles or equipment, and  
40 no part of which fuel is used in any vehicle or equipment driven  
41 or operated upon the public highways of this state. Initial  
42 applications for a refund of taxes paid under this section for  
43 commercial aviation purposes shall apply retroactively to the  
44 previous 3 calendar years from the date of initial application.

45           Section 2. This act shall take effect July 1, 2006.