

HB 989

2006
CS

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

2
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to motor fuel taxes; amending s. 206.41,
7 F.S.; providing for a refund of motor fuel taxes paid on
8 motor fuel used for certain commercial aviation purposes;
9 providing a definition; providing an effective date.

10
11 Be It Enacted by the Legislature of the State of Florida:

12
13 Section 1. Paragraph (c) of subsection (4) of section
14 206.41, Florida Statutes, is amended to read:

15 206.41 State taxes imposed on motor fuel.--

16 (4)

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

22 2. For the purposes of this paragraph, "agricultural and
23 aquacultural purposes" means motor fuel used in any tractor,

HB 989

2006
CS

24 | vehicle, or other farm equipment which is used exclusively on a
25 | farm or for processing farm products on the farm, and no part of
26 | which fuel is used in any vehicle or equipment driven or
27 | operated upon the public highways of this state. This
28 | restriction does not apply to the movement of a farm vehicle or
29 | farm equipment between farms. The transporting of bees by water
30 | and the operating of equipment used in the apiary of a beekeeper
31 | shall be also deemed an agricultural purpose.

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

41 | 4. For the purposes of this paragraph, the term
42 | "commercial aviation purposes" means motor fuel used in the
43 | operation of aviation ground support vehicles or equipment, and
44 | no part of which fuel is used in any vehicle or equipment driven
45 | or operated upon the public highways of this state.

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