

HB 67

2007

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

6
 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, "commercial
38 aviation purposes" means motor fuel used in the operation of
39 aviation ground support vehicles or equipment, no part of which
40 fuel is used in any vehicle or equipment driven or operated upon
41 the highways of this state.

42 Section 2. This act shall take effect July 1, 2007.