

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

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

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 10 Section 1. Paragraph (c) of subsection (4) of section
 11 206.41, Florida Statutes, is amended to read:

12 206.41 State taxes imposed on motor fuel.--

13 (4)

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

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

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

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

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