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2 An act relating to state taxes imposed on motor  
3 fuel; amending s. 206.41, F.S.; providing for  
4 refunds on taxes paid for motor fuel used for  
5 commercial aviation purposes; defining the term  
6 "commercial aviation purposes"; providing an  
7 effective date.

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

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

13 206.41 State taxes imposed on motor fuel.--

14 (4)

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

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

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1           3. For the purposes of this paragraph, "commercial  
2 fishing and aquacultural purposes" means motor fuel used in  
3 the operation of boats, vessels, or equipment used exclusively  
4 for the taking of fish, crayfish, oysters, shrimp, or sponges  
5 from salt or fresh waters under the jurisdiction of the state  
6 for resale to the public, and no part of which fuel is used in  
7 any vehicle or equipment driven or operated upon the highways  
8 of this state; however, the term may in no way be construed to  
9 include fuel used for sport or pleasure fishing.

10           4. For the purposes of this paragraph, "commercial  
11 aviation purposes" means motor fuel used in the operation of  
12 aviation ground support vehicles or equipment, no part of  
13 which fuel is used in any vehicle or equipment driven or  
14 operated upon the public highways of this state.

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