

1                                   A bill to be entitled  
 2           An act relating to the tax on sales, use, and other  
 3           transactions; amending s. 212.08, F.S.; providing an  
 4           exemption from the use tax for an aircraft that  
 5           temporarily enters the state; providing criteria for  
 6           proof; 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 (ggg) is added to subsection (7) of  
 11           section 212.08, Florida Statutes, to read:

12           212.08 Sales, rental, use, consumption, distribution, and  
 13           storage tax; specified exemptions.--The sale at retail, the  
 14           rental, the use, the consumption, the distribution, and the  
 15           storage to be used or consumed in this state of the following  
 16           are hereby specifically exempt from the tax imposed by this  
 17           chapter.

18           (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any  
 19           entity by this chapter do not inure to any transaction that is  
 20           otherwise taxable under this chapter when payment is made by a  
 21           representative or employee of the entity by any means,  
 22           including, but not limited to, cash, check, or credit card, even  
 23           when that representative or employee is subsequently reimbursed  
 24           by the entity. In addition, exemptions provided to any entity by  
 25           this subsection do not inure to any transaction that is  
 26           otherwise taxable under this chapter unless the entity has  
 27           obtained a sales tax exemption certificate from the department  
 28           or the entity obtains or provides other documentation as

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29 | required by the department. Eligible purchases or leases made  
30 | with such a certificate must be in strict compliance with this  
31 | subsection and departmental rules, and any person who makes an  
32 | exempt purchase with a certificate that is not in strict  
33 | compliance with this subsection and the rules is liable for and  
34 | shall pay the tax. The department may adopt rules to administer  
35 | this subsection.

36 |        (ggg) Aircraft temporarily in state.--Notwithstanding s.  
37 | 212.06(8)(a), an aircraft owned by a nonresident is exempt from  
38 | the use tax under this chapter if the aircraft enters and  
39 | remains in this state for less than a total of 21 days during  
40 | the 6-month period after the date of purchase. The temporary use  
41 | of the aircraft and subsequent removal from this state may be  
42 | proven by invoices for fuel, tie-down, or hangar charges issued  
43 | by out-of-state vendors or suppliers or similar documentation.

44 |        Section 2. This act shall take effect July 1, 2008.