

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; specifying the exemption to be in addition to  
 7           certain other provisions; providing an 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 (ggg) is added to subsection (7) of  
 12           section 212.08, Florida Statutes, to read:

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

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

CS/CS/HB 1379

2008

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

37 |       (ggg) Aircraft temporarily in the state.--An aircraft  
38 | owned by a nonresident is exempt from the use tax under this  
39 | chapter if the aircraft enters and remains in this state for  
40 | less than a total of 21 days during the 6-month period after the  
41 | date of purchase. The temporary use of the aircraft and  
42 | subsequent removal from this state may be proven by invoices for  
43 | fuel, tie-down, or hangar charges issued by out-of-state vendors  
44 | or suppliers or similar documentation that clearly and  
45 | specifically identifies the aircraft. The exemption created by  
46 | this paragraph shall be allowed in addition to the provisions of  
47 | s. 212.05(1)(a).

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