

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 or is temporarily in the
 6 state for certain purposes; providing criteria for proof;
 7 specifying the exemption to be in addition to certain
 8 other provisions; providing an effective date.

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

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12 Section 1. Paragraph (ggg) is added to subsection (7) of
 13 section 212.08, Florida Statutes, to read:

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

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

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

38 | (ggg) Aircraft temporarily in the state.--

39 | 1. An aircraft owned by a nonresident is exempt from the
 40 | use tax imposed under this chapter if the aircraft enters and
 41 | remains in this state for less than a total of 21 days during
 42 | the 6-month period after the date of purchase. The temporary use
 43 | of the aircraft and subsequent removal from this state may be
 44 | proven by invoices for fuel, tie-down, or hangar charges issued
 45 | by out-of-state vendors or suppliers or similar documentation
 46 | that clearly and specifically identifies the aircraft. The
 47 | exemption created by this subparagraph shall be allowed in
 48 | addition to the provisions contained in subparagraph 2. and s.
 49 | 212.05(1)(a).

50 | 2. An aircraft owned by a nonresident is exempt from the
 51 | use tax imposed under this chapter if the aircraft enters or
 52 | remains in this state exclusively for purposes of flight
 53 | training, repairs, alterations, refitting, or modification. Such
 54 | flight training, repairs, alterations, refitting, or
 55 | modification shall be supported by written documentation issued
 56 | by in-state vendors or suppliers which clearly and specifically

57 identifies the aircraft. The exemption created by this
58 subparagraph shall be allowed in addition to the provisions
59 contained in subparagraph 1. and s. 212.05(1)(a).

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