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CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
4/2/2008	.	
	.	
	.	

1 The Committee on Finance and Tax (Haridopolos) recommended the
 2 following **amendment**:

3
 4 **Senate Amendment (with directory and title amendments)**

5 Between line(s) 445 and 446,
 6 insert:

7
 8 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
 9 entity by this chapter do not inure to any transaction that is
 10 otherwise taxable under this chapter when payment is made by a
 11 representative or employee of the entity by any means, including,
 12 but not limited to, cash, check, or credit card, even when that
 13 representative or employee is subsequently reimbursed by the
 14 entity. In addition, exemptions provided to any entity by this
 15 subsection do not inure to any transaction that is otherwise
 16 taxable under this chapter unless the entity has obtained a sales
 17 tax exemption certificate from the department or the entity



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18 obtains or provides other documentation as required by the
 19 department. Eligible purchases or leases made with such a
 20 certificate must be in strict compliance with this subsection and
 21 departmental rules, and any person who makes an exempt purchase
 22 with a certificate that is not in strict compliance with this
 23 subsection and the rules is liable for and shall pay the tax. The
 24 department may adopt rules to administer this subsection.

25 (ggg) Aircraft temporarily in state.--Notwithstanding
 26 paragraph (8) (a), an aircraft is exempt from the use tax under
 27 this chapter if it enters and remains in this state for less than
 28 21 days during the 6-month period after the date of purchase. The
 29 temporary use of the aircraft and subsequent removal from the
 30 state may be proven by invoices for fuel, tie-down, or hangar
 31 charges issued by out-of-state vendors or suppliers or similar
 32 documentation.

33
 34 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

35 And the directory clause is amended as follows:

36 On line 287, after "amended"

37 insert:

38 , and paragraph (ggg) is added to subsection (7) of that
 39 section,

40
 41 ===== T I T L E A M E N D M E N T =====

42 And the title is amended as follows:

43 On line 15, after the first semicolon,

44 insert:

45 providing an exemption from the sales and use tax for an
 46 aircraft that is temporarily used in this state; providing

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47 | that proof of temporary usage may be shown by specific
48 | documentation;