

By Senator Wise

5-03583-08

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1 A bill to be entitled

2 An act relating to tax exemptions; amending s. 212.08,
3 F.S.; providing an exemption from the use tax for an
4 aircraft that temporarily enters the state; requiring that
5 the purchaser execute a sworn affidavit that he or she is
6 not a resident of the state and stating where the aircraft
7 will be domiciled; 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 are
17 hereby specifically exempt from the tax imposed by this 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, including,
22 but not limited to, cash, check, or credit card, even when that
23 representative or employee is subsequently reimbursed by the
24 entity. In addition, exemptions provided to any entity by this
25 subsection do not inure to any transaction that is otherwise
26 taxable under this chapter unless the entity has obtained a sales
27 tax exemption certificate from the department or the entity
28 obtains or provides other documentation as required by the
29 department. Eligible purchases or leases made with such a

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30 certificate must be in strict compliance with this subsection and
31 departmental rules, and any person who makes an exempt purchase
32 with a certificate that is not in strict compliance with this
33 subsection and the rules is liable for and shall pay the tax. The
34 department may adopt rules to administer this subsection.

35 (ggg) Aircraft temporarily in state.--Notwithstanding any
36 other provision of this chapter, an aircraft upon which the state
37 sales or use tax has not been paid is exempt from the use tax
38 under this chapter if the aircraft temporarily enters this state
39 and the purchaser of the aircraft executes a sworn affidavit
40 attesting that he or she is not a resident of this state and
41 stating where the aircraft will be domiciled. Temporary use of
42 the aircraft in this state within 6 months after the time of
43 purchase does not subject the purchaser to liability for payment
44 of the use tax imposed by this chapter. Temporary use of the
45 aircraft and its subsequent removal from the state may be proven
46 by invoices for fuel, tie-down, or hanger charges issued by out-
47 of-state vendors or suppliers or similar documentation.

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