

By the Committee on Commerce; and Senator Wise

577-07680-08

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1 A bill to be entitled

2 An act relating to aircraft that temporarily enter the  
3 state; amending s. 212.08, F.S.; describing items and  
4 documents that a nonresident aircraft owner may use to  
5 prove that an aircraft has been in the state only  
6 temporarily; providing that the tax exemption is in  
7 addition to other provisions authorized by law; providing  
8 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 are  
18 hereby specifically exempt from the tax imposed by this 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, including,  
23 but not limited to, cash, check, or credit card, even when that  
24 representative or employee is subsequently reimbursed by the  
25 entity. In addition, exemptions provided to any entity by this  
26 subsection do not inure to any transaction that is otherwise  
27 taxable under this chapter unless the entity has obtained a sales  
28 tax exemption certificate from the department or the entity  
29 obtains or provides other documentation as required by the

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

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

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