



690178

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
04/06/2009	.	
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The Committee on Commerce (Oelrich) recommended the following:

Senate Amendment (with title amendment)

Delete lines 50 - 221

and insert:

Section 2. Subsection (5) is added to section 212.05, Florida Statutes, to read:

212.05 Sales, storage, use tax.—It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of selling tangible personal property at retail in this state, including the business of making mail order sales, or who rents or furnishes



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13 any of the things or services taxable under this chapter, or who
14 stores for use or consumption in this state any item or article
15 of tangible personal property as defined herein and who leases
16 or rents such property within the state.

17 (5) Notwithstanding any other provision of this chapter,
18 the maximum amount of tax imposed under this chapter and
19 collected on each sale or use of an aircraft of boat in this
20 state may not exceed \$25,000.

21
22 ===== T I T L E A M E N D M E N T =====

23 And the title is amended as follows:

24 Delete lines 4 - 5

25 and insert:

26 212.05, F.S.; imposing a maximum tax limitation on sales of
27 aircraft and boats in this state; providing an