

By the Committee on Commerce; and Senator Altman

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; providing a short title; amending s.
4 212.05, F.S.; imposing a maximum tax limitation on
5 sales of aircraft and boats in this state; providing
6 an effective date.

7
8 WHEREAS, Florida's maritime and boating industry, including
9 the sale and servicing of large boats, has historically been a
10 significant component of Florida's economy, with over 220,000
11 people employed in this and related industries, and

12 WHEREAS, Florida has become increasingly important in the
13 field of aircraft manufacturing, sales, maintenance, repair, and
14 overhaul, with approximately 80,000 people employed in the
15 aviation and aerospace industries at an average annual wage of
16 over \$50,000, and

17 WHEREAS, the aviation and boating industries not only
18 create significant numbers of jobs in Florida, but also attract
19 large amounts of capital , cause significant tax revenue to be
20 collected and create extensive indirect jobs and other benefits,
21 and

22 WHEREAS, the voters in Florida made clear in the most
23 recent election that, by amending Florida's constitution, they
24 value highly Florida's working waterfronts, and want to see
25 those waterfronts taking advantage of Florida's natural
26 amenities and adding further to employment and capital
27 investment in Florida, and

28 WHEREAS, current tax policy discourages the purchase, use,
29 and maintenance of boats and aircraft in Florida, and actually

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30 requires certain purchasers to leave the state to avoid
31 unnecessary taxation, with a resulting loss of jobs, capital
32 investment and sales and use tax revenue, and

33 WHEREAS, current law and policy results in little or no
34 sales tax revenue collection on the purchase and sale of large
35 boats and aircraft because of far more advantageous law and
36 policy in other jurisdictions, including offshore, and

37 WHEREAS, changing tax policy to encourage the sale, use,
38 maintenance, repair, and overhaul of boats and aircraft in
39 Florida would energize its economy, create jobs, attract
40 capital, and generate additional sales and use tax revenue, and,
41 indirectly, assist law enforcement and the Department of
42 Homeland Security by decreasing the number of offshore
43 registered boats in Florida's and America's waters, NOW,
44 THEREFORE,

45
46 Be It Enacted by the Legislature of the State of Florida:

47
48 Section 1. This act may be cited as the "Aviation and
49 Maritime Full Employment Act."

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

52 212.05 Sales, storage, use tax.—It is hereby declared to be
53 the legislative intent that every person is exercising a taxable
54 privilege who engages in the business of selling tangible
55 personal property at retail in this state, including the
56 business of making mail order sales, or who rents or furnishes
57 any of the things or services taxable under this chapter, or who
58 stores for use or consumption in this state any item or article

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59 of tangible personal property as defined herein and who leases
60 or rents such property within the state.

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

65 Section 3. This act shall take effect July 1, 2009.