

By Senator Sobel

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1 A bill to be entitled
2 An act relating to the aviation fuel tax; providing a
3 short title; providing legislative intent; amending s.
4 206.9825, F.S.; providing an exemption from the
5 aviation fuel tax for aviation fuel purchased in the
6 state capital by a qualifying airline for use in
7 certain aircraft; 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. This act may be cited as the "Capital City
12 Aviation Fuel Tax Act."

13 Section 2. The Legislature intends that the Florida city
14 that is constitutionally designated as the capital of the State
15 of Florida have reasonable commercial airline service to enable
16 members of the public to travel to and participate in the
17 democratic processes occurring in the Capitol.

18 Section 3. Subsection (7) is added to section 206.9825,
19 Florida Statutes, to read:

20 206.9825 Aviation fuel tax.—

21 (7) (a) Aviation fuel that is delivered and placed into an
22 aircraft while the aircraft is in the state capital is exempt
23 from the tax imposed under paragraph (1) (a) if the aircraft is:

24 1. Operated by an airline that maintains a presence at the
25 ticket counter at the airport.

26 2. Operated by an airline that provides regularly scheduled
27 intrastate jet service between the state capital and counties in
28 this state having a population of 800,000 or more.

29 3. Refueled in connection with a flight that embarks or

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30 disembarks passengers in the state capital.

31 (b) The tax exemption shall inure to the ultimate vendor
32 that sells and delivers the exempt aviation fuel. If that vendor
33 is a terminal supplier or wholesaler that remits tax on taxable
34 sales, that vendor shall claim the exemption on the appropriate
35 tax return. If the ultimate vendor is a fixed base operator that
36 pays tax on its purchases of fuel, that vendor may obtain a
37 refund of the appropriate tax.

38 Section 4. This act shall take effect July 1, 2009.