

1 A bill to be entitled
 2 An act relating to the aviation fuel tax; providing a
 3 short title; amending s. 206.9825, F.S.; providing an
 4 exemption from the aviation fuel tax for aviation fuel
 5 purchased by certain commercial airlines in the state's
 6 capital under certain circumstances; providing an
 7 effective date.

8
 9 Be It Enacted by the Legislature of the State of Florida:

10
 11 Section 1. This act may be cited as the "Capitol City
 12 Aviation Fuel Tax Act."

13 Section 2. Subsection (7) is added to section 206.9825,
 14 Florida Statutes, to read:

15 206.9825 Aviation fuel tax.--

16 (7) Notwithstanding the requirements of this section, the
 17 aviation fuel tax may not be imposed upon any gallon of aviation
 18 fuel purchased by commercial airlines in the state's capital if:

19 (a) The commercial airline has a ticket counter presence
 20 in the state's capital.

21 (b) The commercial airline offers regularly scheduled
 22 flights to and from the state's capital.

23 (c) The commercial airline lands in, embarks or disembarks
 24 passengers in, and takes off from the state's capital.

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