

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. 212.05,  
 4           F.S.; imposing a maximum limitation on the amount of tax  
 5           collected on sales of aircraft or boats in this state;  
 6           providing 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  
 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  
 53 | be the legislative intent that every person is exercising a  
 54 | taxable privilege who engages in the business of selling  
 55 | tangible personal property at retail in this state, including  
 56 | the business of making mail order sales, or who rents or

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57 | furnishes any of the things or services taxable under this  
58 | chapter, or who stores for use or consumption in this state any  
59 | item or article of tangible personal property as defined herein  
60 | and who leases 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.