

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 \$18,000.

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