

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Hooper offered the following:

2
3 **Amendment (with title amendment)**

4 Remove line(s) 185-232 and insert:

5 Section 2. Subsection (34) is added to section 212.02,
6 Florida Statutes, to read:

7 212.02 Definitions.--The following terms and phrases when
8 used in this chapter have the meanings ascribed to them in this
9 section, except where the context clearly indicates a different
10 meaning:

11 (34) "Fractional aircraft ownership program" means a
12 program that meets the requirements of 14 C.F.R. part 91,
13 subpart K, relating to fractional ownership operations, except
14 the program must include a minimum of 25 aircraft owned or
15 leased by the business or affiliated group, as defined by s.
16 1504(a) of the Internal Revenue Code, providing the program.

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17 Such aircraft must be used in the fractional aircraft ownership
18 program providing the program.

19 Section 3. Section 212.0597, Florida Statutes, is created
20 to read:

21 212.0597 Maximum tax on fractional aircraft ownership
22 interests.--The tax imposed under this chapter, including any
23 discretionary sales surtax under s. 212.055, is limited to \$300
24 on the sale or use in this state of a fractional ownership
25 interest in aircraft pursuant to a fractional aircraft ownership
26 program. This maximum tax applies to the total consideration
27 paid for the fractional ownership interest, including any
28 amounts paid by the fractional owner as monthly management or
29 maintenance fees. The maximum tax applies only if the fractional
30 ownership interest is sold by or to the operator of the
31 fractional aircraft ownership program or if the fractional
32 ownership interest is transferred upon the approval of the
33 operator of the fractional aircraft ownership program.

34 Section 4. Paragraphs (ggg) and (hhh) are added to
35 subsection (7) of section 212.08, Florida Statutes, to read:

36 212.08 Sales, rental, use, consumption, distribution, and
37 storage tax; specified exemptions.--The sale at retail, the
38 rental, the use, the consumption, the distribution, and the
39 storage to be used or consumed in this state of the following
40 are hereby specifically exempt from the tax imposed by this
41 chapter.

42 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
43 entity by this chapter do not inure to any transaction that is
44 otherwise taxable under this chapter when payment is made by a
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45 representative or employee of the entity by any means,
46 including, but not limited to, cash, check, or credit card, even
47 when that representative or employee is subsequently reimbursed
48 by the entity. In addition, exemptions provided to any entity by
49 this subsection do not inure to any transaction that is
50 otherwise taxable under this chapter unless the entity has
51 obtained a sales tax exemption certificate from the department
52 or the entity obtains or provides other documentation as
53 required by the department. Eligible purchases or leases made
54 with such a certificate must be in strict compliance with this
55 subsection and departmental rules, and any person who makes an
56 exempt purchase with a certificate that is not in strict
57 compliance with this subsection and the rules is liable for and
58 shall pay the tax. The department may adopt rules to administer
59 this subsection.

60 (ggg) Aircraft temporarily in the state.--

61 1. An aircraft owned by a person who is not a resident of
62 this state is exempt from the use tax imposed under this chapter
63 if the aircraft enters and remains in this state for less than a
64 total of 21 days during the 6-month period after the date of
65 purchase. The temporary use of the aircraft and subsequent
66 removal from this state may be proven by invoices for fuel or
67 tie-down or hangar charges issued by out-of-state vendors or
68 suppliers or similar documentation that clearly and specifically
69 identifies the aircraft. The exemption provided by this
70 subparagraph shall be in addition to the provisions of
71 subparagraph 2. and s. 212.05(1) (a).

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72 2. An aircraft owned by a person who is not a resident of
73 this state is exempt from the use tax imposed under this chapter
74 if the aircraft enters or remains in this state exclusively for
75 purposes of flight training, repairs, alterations, refitting, or
76 modification. Such flight training, repairs, alterations,
77 refitting, or modification shall be supported by written
78 documentation issued by in-state vendors or suppliers which
79 clearly and specifically identifies the aircraft. The exemption
80 provided by this subparagraph shall be in addition to the
81 provisions of subparagraph 1. and s. 212.05(1)(a).

82 (hhh) Fractional aircraft ownership programs.--Also exempt
83 from the tax imposed by this chapter is the sale or use of
84 aircraft primarily used in a fractional aircraft ownership
85 program and any parts or labor used in the completion,
86 maintenance, repair, or overhaul of such aircraft. The exemption
87 is not allowed unless the purchaser or lessee furnishes the
88 dealer with a certificate stating that the lease, purchase,
89 repair, or maintenance to be exempted is for aircraft primarily
90 used in a fractional aircraft ownership program and that the
91 purchaser or lessee qualifies for the exemption. If a purchaser
92 or lessee makes tax-exempt purchases on a continual basis, the
93 purchaser or lessee may allow the dealer to keep the certificate
94 on file. The purchaser or lessee must inform the dealer that has
95 the certificate on file if the purchaser or lessee no longer
96 qualifies for the exemption. The department shall determine the
97 format of the certificate.

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T I T L E A M E N D M E N T

Remove line(s) 5-8 and insert:

amending s. 212.02, F.S.; defining the term "fractional aircraft ownership program"; creating s. 212.0597, F.S.; providing a maximum tax on the sale or use of fractional aircraft ownership interests; providing applicability; amending s. 212.08, F.S.; exempting from the use tax aircraft owned by nonresidents and entering and remaining in the state for certain purposes under certain circumstances; providing tax exemptions on the sale or use of aircraft primarily used in a fractional aircraft ownership program and any parts and labor used in the completion, maintenance, repair, and overhaul of such aircraft; providing an effective date.