

By Senator Fasano

11-00297-10

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1 A bill to be entitled

2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.; providing an
4 exemption from the use tax for an aircraft that
5 temporarily enters the state or is temporarily in the
6 state for certain purposes; requiring documentation
7 that identifies the aircraft in order to qualify for
8 the exemption; providing that the exemption is in
9 addition to certain other provisions; providing an
10 effective date.

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12 Be It Enacted by the Legislature of the State of Florida:

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14 Section 1. Paragraph (ggg) is added to subsection (7) of
15 section 212.08, Florida Statutes, to read:

16 212.08 Sales, rental, use, consumption, distribution, and
17 storage tax; specified exemptions.—The sale at retail, the
18 rental, the use, the consumption, the distribution, and the
19 storage to be used or consumed in this state of the following
20 are hereby specifically exempt from the tax imposed by this
21 chapter.

22 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
23 entity by this chapter do not inure to any transaction that is
24 otherwise taxable under this chapter when payment is made by a
25 representative or employee of the entity by any means,
26 including, but not limited to, cash, check, or credit card, even
27 when that representative or employee is subsequently reimbursed
28 by the entity. In addition, exemptions provided to any entity by
29 this subsection do not inure to any transaction that is

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30 otherwise taxable under this chapter unless the entity has
31 obtained a sales tax exemption certificate from the department
32 or the entity obtains or provides other documentation as
33 required by the department. Eligible purchases or leases made
34 with such a certificate must be in strict compliance with this
35 subsection and departmental rules, and any person who makes an
36 exempt purchase with a certificate that is not in strict
37 compliance with this subsection and the rules is liable for and
38 shall pay the tax. The department may adopt rules to administer
39 this subsection.

40 (ggg) Aircraft temporarily in the state.-

41 1. An aircraft owned by a nonresident is exempt from the
42 use tax imposed under this chapter if the aircraft enters and
43 remains in this state for less than a total of 21 days during
44 the 6-month period after the date of purchase. The temporary use
45 of the aircraft and subsequent removal from this state may be
46 proven by invoices for fuel, tie-down, or hangar charges issued
47 by out-of-state vendors or suppliers or similar documentation
48 that clearly and specifically identifies the aircraft. The
49 exemption created by this subparagraph is in addition to the
50 exemptions provided in subparagraph 2. and s. 212.05(1)(a).

51 2. An aircraft owned by a nonresident is exempt from the
52 use tax imposed under this chapter if the aircraft enters or
53 remains in this state exclusively for the purpose of flight
54 training, repairs, alterations, refitting, or modification. Such
55 purposes must be supported by written documentation issued by
56 in-state vendors or suppliers which clearly and specifically
57 identifies the aircraft. The exemption created by this
58 subparagraph is in addition to the exemptions provided in

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59 subparagraph 1. and s. 212.05(1)(a).

60 Section 2. This act shall take effect July 1, 2010.