

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Poppell offered the following:
2

3 **Amendment (with title amendment)**

4 Remove lines 188-459 and insert:

5 Section 2. Paragraph (a) of subsection (1) of section
6 212.05, Florida Statutes, is amended to read:

7 212.05 Sales, storage, use tax.—It is hereby declared to
8 be the legislative intent that every person is exercising a
9 taxable privilege who engages in the business of selling
10 tangible personal property at retail in this state, including
11 the business of making mail order sales, or who rents or
12 furnishes any of the things or services taxable under this
13 chapter, or who stores for use or consumption in this state any
14 item or article of tangible personal property as defined herein
15 and who leases or rents such property within the state.

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

16 (1) For the exercise of such privilege, a tax is levied on
17 each taxable transaction or incident, which tax is due and
18 payable as follows:

19 (a)1.a. At the rate of 6 percent of the sales price of
20 each item or article of tangible personal property when sold at
21 retail in this state, computed on each taxable sale for the
22 purpose of remitting the amount of tax due the state, and
23 including each and every retail sale, except that the tax rate
24 on sales of aircraft shall be at the rate of 3 percent of the
25 sales price of the aircraft.

26 b. Each occasional or isolated sale of an aircraft, boat,
27 mobile home, or motor vehicle of a class or type which is
28 required to be registered, licensed, titled, or documented in
29 this state or by the United States Government shall be subject
30 to tax at the rate provided in this paragraph. The department
31 shall by rule adopt any nationally recognized publication for
32 valuation of used motor vehicles as the reference price list for
33 any used motor vehicle which is required to be licensed pursuant
34 to s. 320.08(1), (2), (3)(a), (b), (c), or (e), or (9). If any
35 party to an occasional or isolated sale of such a vehicle
36 reports to the tax collector a sales price which is less than 80
37 percent of the average loan price for the specified model and
38 year of such vehicle as listed in the most recent reference
39 price list, the tax levied under this paragraph shall be
40 computed by the department on such average loan price unless the
41 parties to the sale have provided to the tax collector an
42 affidavit signed by each party, or other substantial proof,
43 stating the actual sales price. Any party to such sale who

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

44 reports a sales price less than the actual sales price is guilty
45 of a misdemeanor of the first degree, punishable as provided in
46 s. 775.082 or s. 775.083. The department shall collect or
47 attempt to collect from such party any delinquent sales taxes.
48 In addition, such party shall pay any tax due and any penalty
49 and interest assessed plus a penalty equal to twice the amount
50 of the additional tax owed. Notwithstanding any other provision
51 of law, the Department of Revenue may waive or compromise any
52 penalty imposed pursuant to this subparagraph.

53 2. This paragraph does not apply to the sale of a boat or
54 aircraft by or through a registered dealer under this chapter to
55 a purchaser who, at the time of taking delivery, is a
56 nonresident of this state, does not make his or her permanent
57 place of abode in this state, and is not engaged in carrying on
58 in this state any employment, trade, business, or profession in
59 which the boat or aircraft will be used in this state, or is a
60 corporation none of the officers or directors of which is a
61 resident of, or makes his or her permanent place of abode in,
62 this state, or is a noncorporate entity that has no individual
63 vested with authority to participate in the management,
64 direction, or control of the entity's affairs who is a resident
65 of, or makes his or her permanent abode in, this state. For
66 purposes of this exemption, either a registered dealer acting on
67 his or her own behalf as seller, a registered dealer acting as
68 broker on behalf of a seller, or a registered dealer acting as
69 broker on behalf of the purchaser may be deemed to be the
70 selling dealer. This exemption shall not be allowed unless:

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

71 a. The purchaser removes a qualifying boat, as described
72 in sub-subparagraph f., from the state within 90 days after the
73 date of purchase or extension, or the purchaser removes a
74 nonqualifying boat or an aircraft from this state within 10 days
75 after the date of purchase or, when the boat or aircraft is
76 repaired or altered, within 20 days after completion of the
77 repairs or alterations;

78 b. The purchaser, within 30 days from the date of
79 departure, shall provide the department with written proof that
80 the purchaser licensed, registered, titled, or documented the
81 boat or aircraft outside the state. If such written proof is
82 unavailable, within 30 days the purchaser shall provide proof
83 that the purchaser applied for such license, title,
84 registration, or documentation. The purchaser shall forward to
85 the department proof of title, license, registration, or
86 documentation upon receipt;

87 c. The purchaser, within 10 days of removing the boat or
88 aircraft from Florida, shall furnish the department with proof
89 of removal in the form of receipts for fuel, dockage, slippage,
90 tie-down, or hangaring from outside of Florida. The information
91 so provided must clearly and specifically identify the boat or
92 aircraft;

93 d. The selling dealer, within 5 days of the date of sale,
94 shall provide to the department a copy of the sales invoice,
95 closing statement, bills of sale, and the original affidavit
96 signed by the purchaser attesting that he or she has read the
97 provisions of this section;

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

98 e. The seller makes a copy of the affidavit a part of his
99 or her record for as long as required by s. 213.35; and

100 f. Unless the nonresident purchaser of a boat of 5 net
101 tons of admeasurement or larger intends to remove the boat from
102 this state within 10 days after the date of purchase or when the
103 boat is repaired or altered, within 20 days after completion of
104 the repairs or alterations, the nonresident purchaser shall
105 apply to the selling dealer for a decal which authorizes 90 days
106 after the date of purchase for removal of the boat. The
107 nonresident purchaser of a qualifying boat may apply to the
108 selling dealer within 60 days after the date of purchase for an
109 extension decal that authorizes the boat to remain in this state
110 for an additional 90 days, but not more than a total of 180
111 days, before the nonresident purchaser is required to pay the
112 tax imposed by this chapter. The department is authorized to
113 issue decals in advance to dealers. The number of decals issued
114 in advance to a dealer shall be consistent with the volume of
115 the dealer's past sales of boats which qualify under this sub-
116 subparagraph. The selling dealer or his or her agent shall mark
117 and affix the decals to qualifying boats in the manner
118 prescribed by the department, prior to delivery of the boat.

119 (I) The department is hereby authorized to charge dealers
120 a fee sufficient to recover the costs of decals issued, except
121 the extension decal shall cost \$425.

122 (II) The proceeds from the sale of decals will be
123 deposited into the administrative trust fund.

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

124 (III) Decals shall display information to identify the
125 boat as a qualifying boat under this sub-subparagraph,
126 including, but not limited to, the decal's date of expiration.

127 (IV) The department is authorized to require dealers who
128 purchase decals to file reports with the department and may
129 prescribe all necessary records by rule. All such records are
130 subject to inspection by the department.

131 (V) Any dealer or his or her agent who issues a decal
132 falsely, fails to affix a decal, mismarks the expiration date of
133 a decal, or fails to properly account for decals will be
134 considered prima facie to have committed a fraudulent act to
135 evade the tax and will be liable for payment of the tax plus a
136 mandatory penalty of 200 percent of the tax, and shall be liable
137 for fine and punishment as provided by law for a conviction of a
138 misdemeanor of the first degree, as provided in s. 775.082 or s.
139 775.083.

140 (VI) Any nonresident purchaser of a boat who removes a
141 decal prior to permanently removing the boat from the state, or
142 defaces, changes, modifies, or alters a decal in a manner
143 affecting its expiration date prior to its expiration, or who
144 causes or allows the same to be done by another, will be
145 considered prima facie to have committed a fraudulent act to
146 evade the tax and will be liable for payment of the tax plus a
147 mandatory penalty of 200 percent of the tax, and shall be liable
148 for fine and punishment as provided by law for a conviction of a
149 misdemeanor of the first degree, as provided in s. 775.082 or s.
150 775.083.

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

151 (VII) The department is authorized to adopt rules
152 necessary to administer and enforce this subparagraph and to
153 publish the necessary forms and instructions.

154 (VIII) The department is hereby authorized to adopt
155 emergency rules pursuant to s. 120.54(4) to administer and
156 enforce the provisions of this subparagraph.

157
158 If the purchaser fails to remove the qualifying boat from this
159 state within the maximum 180 days after purchase or a
160 nonqualifying boat or an aircraft from this state within 10 days
161 after purchase or, when the boat or aircraft is repaired or
162 altered, within 20 days after completion of such repairs or
163 alterations, or permits the boat or aircraft to return to this
164 state within 6 months from the date of departure, except as
165 provided in s. 212.08(7) (ggg), or if the purchaser fails to
166 furnish the department with any of the documentation required by
167 this subparagraph within the prescribed time period, the
168 purchaser shall be liable for use tax on the cost price of the
169 boat or aircraft and, in addition thereto, payment of a penalty
170 to the Department of Revenue equal to the tax payable. This
171 penalty shall be in lieu of the penalty imposed by s. 212.12(2)
172 ~~and is mandatory and shall not be waived by the department.~~ The
173 maximum 180-day period following the sale of a qualifying boat
174 tax-exempt to a nonresident may not be tolled for any reason.
175 ~~Notwithstanding other provisions of this paragraph to the~~
176 ~~contrary, an aircraft purchased in this state under the~~
177 ~~provisions of this paragraph may be returned to this state for~~
178 ~~repairs within 6 months after the date of its departure without~~

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

179 ~~being in violation of the law and without incurring liability~~
180 ~~for the payment of tax or penalty on the purchase price of the~~
181 ~~aircraft if the aircraft is removed from this state within 20~~
182 ~~days after the completion of the repairs and if such removal can~~
183 ~~be demonstrated by invoices for fuel, tie-down, hangar charges~~
184 ~~issued by out-of-state vendors or suppliers, or similar~~
185 ~~documentation.~~

186 Section 3. Paragraphs (b) and (g) of subsection (5) of
187 section 212.08, Florida Statutes, are amended, and paragraph
188 (ggg) is added to subsection (7) of that section, to read:

189 212.08 Sales, rental, use, consumption, distribution, and
190 storage tax; specified exemptions.—The sale at retail, the
191 rental, the use, the consumption, the distribution, and the
192 storage to be used or consumed in this state of the following
193 are hereby specifically exempt from the tax imposed by this
194 chapter.

195 (5) EXEMPTIONS; ACCOUNT OF USE.—

196 (b) Machinery and equipment used to increase productive
197 output.—

198 1. Industrial machinery and equipment purchased for
199 exclusive use by a new business in spaceport activities as
200 defined by s. 212.02 or for use in new businesses which
201 manufacture, process, compound, or produce for sale items of
202 tangible personal property at fixed locations are exempt from
203 the tax imposed by this chapter upon an affirmative showing by
204 the taxpayer to the satisfaction of the department that such
205 items are used in a new business in this state. Such purchases
206 must be made prior to the date the business first begins its

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

207 productive operations, and delivery of the purchased item must
208 be made within 12 months of that date.

209 2. Industrial machinery and equipment purchased for
210 exclusive use by an expanding facility which is engaged in
211 spaceport activities as defined by s. 212.02 or for use in
212 expanding manufacturing facilities or plant units which
213 manufacture, process, compound, or produce for sale items of
214 tangible personal property at fixed locations in this state are
215 exempt from any amount of tax imposed by this chapter upon an
216 affirmative showing by the taxpayer to the satisfaction of the
217 department that such items are used to increase the productive
218 output of such expanded facility or business by not less than 10
219 percent.

220 3.a. To receive an exemption provided by subparagraph 1.
221 or subparagraph 2., a qualifying business entity shall apply to
222 the department for a temporary tax exemption permit. The
223 application shall state that a new business exemption or
224 expanded business exemption is being sought. Upon a tentative
225 affirmative determination by the department pursuant to
226 subparagraph 1. or subparagraph 2., the department shall issue
227 such permit.

228 b. The applicant shall be required to maintain all
229 necessary books and records to support the exemption. Upon
230 completion of purchases of qualified machinery and equipment
231 pursuant to subparagraph 1. or subparagraph 2., the temporary
232 tax permit shall be delivered to the department or returned to
233 the department by certified or registered mail.

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

234 c. If, in a subsequent audit conducted by the department,
235 it is determined that the machinery and equipment purchased as
236 exempt under subparagraph 1. or subparagraph 2. did not meet the
237 criteria mandated by this paragraph or if commencement of
238 production did not occur, the amount of taxes exempted at the
239 time of purchase shall immediately be due and payable to the
240 department by the business entity, together with the appropriate
241 interest and penalty, computed from the date of purchase, in the
242 manner prescribed by this chapter.

243 d. In the event a qualifying business entity fails to
244 apply for a temporary exemption permit or if the tentative
245 determination by the department required to obtain a temporary
246 exemption permit is negative, a qualifying business entity shall
247 receive the exemption provided in subparagraph 1. or
248 subparagraph 2. through a refund of previously paid taxes. No
249 refund may be made for such taxes unless the criteria mandated
250 by subparagraph 1. or subparagraph 2. have been met and
251 commencement of production has occurred.

252 4. The department shall adopt rules governing applications
253 for, issuance of, and the form of temporary tax exemption
254 permits; provisions for recapture of taxes; and the manner and
255 form of refund applications and may establish guidelines as to
256 the requisites for an affirmative showing of increased
257 productive output, commencement of production, and qualification
258 for exemption.

259 5. The exemptions provided in subparagraphs 1. and 2. do
260 not apply to machinery or equipment purchased or used by
261 electric utility companies, communications companies, oil or gas
331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

262 exploration or production operations, publishing firms that do
263 not export at least 50 percent of their finished product out of
264 the state, any firm subject to regulation by the Division of
265 Hotels and Restaurants of the Department of Business and
266 Professional Regulation, or any firm which does not manufacture,
267 process, compound, or produce for sale items of tangible
268 personal property or which does not use such machinery and
269 equipment in spaceport activities as required by this paragraph.
270 The exemptions provided in subparagraphs 1. and 2. shall apply
271 to machinery and equipment purchased for use in phosphate or
272 other solid minerals severance, mining, or processing
273 operations.

274 6. For the purposes of the exemptions provided in
275 subparagraphs 1. and 2., these terms have the following
276 meanings:

277 a. "Industrial machinery and equipment" means tangible
278 personal property or other property that has a depreciable life
279 of 3 years or more and that is used as an integral part in the
280 manufacturing, processing, compounding, or production of
281 tangible personal property for sale or is exclusively used in
282 spaceport activities. A building and its structural components
283 are not industrial machinery and equipment unless the building
284 or structural component is so closely related to the industrial
285 machinery and equipment that it houses or supports that the
286 building or structural component can be expected to be replaced
287 when the machinery and equipment are replaced. Heating and air-
288 conditioning systems are not industrial machinery and equipment
289 unless the sole justification for their installation is to meet

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

290 the requirements of the production process, even though the
291 system may provide incidental comfort to employees or serve, to
292 an insubstantial degree, nonproduction activities. The term
293 includes parts and accessories only to the extent that the
294 exemption thereof is consistent with the provisions of this
295 paragraph.

296 b. "Productive output" means the number of units actually
297 produced by a single plant, ~~or~~ operation, or product line in a
298 single continuous 12-month period, irrespective of sales.
299 Increases in productive output shall be measured by the output
300 for 12 continuous months selected by the expanding business
301 ~~immediately~~ following the completion of installation of such
302 machinery or equipment over the output for the 12 continuous
303 months immediately preceding such installation. ~~However, if a~~
304 ~~different 12-month continuous period of time would more~~
305 ~~accurately reflect the increase in productive output of~~
306 ~~machinery and equipment purchased to facilitate an expansion,~~
307 ~~the increase in productive output may be measured during that~~
308 ~~12-month continuous period of time if such time period is~~
309 ~~mutually agreed upon by the Department of Revenue and the~~
310 ~~expanding business prior to the commencement of production;~~
311 ~~provided,~~ However, in no case may such time period begin later
312 than 2 years following the completion of installation of the new
313 machinery and equipment. The units used to measure productive
314 output shall be physically comparable between the two periods,
315 irrespective of sales.

316 (g) Building materials used in the rehabilitation of real
317 property located in an enterprise zone.-

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

318 1. Building materials used in the rehabilitation of real
319 property located in an enterprise zone shall be exempt from the
320 tax imposed by this chapter upon an affirmative showing to the
321 satisfaction of the department that the items have been used for
322 the rehabilitation of real property located in an enterprise
323 zone. Except as provided in subparagraph 2., this exemption
324 inures to the owner, lessee, or lessor of the rehabilitated real
325 property located in an enterprise zone only through a refund of
326 previously paid taxes. To receive a refund pursuant to this
327 paragraph, the owner, lessee, or lessor of the rehabilitated
328 real property located in an enterprise zone must file an
329 application under oath with the governing body or enterprise
330 zone development agency having jurisdiction over the enterprise
331 zone where the business is located, as applicable, which
332 includes:

333 a. The name and address of the person claiming the refund.

334 b. An address and assessment roll parcel number of the
335 rehabilitated real property in an enterprise zone for which a
336 refund of previously paid taxes is being sought.

337 c. A description of the improvements made to accomplish
338 the rehabilitation of the real property.

339 d. A copy of the building permit issued for the
340 rehabilitation of the real property.

341 e. A sworn statement, under the penalty of perjury, from
342 the general contractor licensed in this state with whom the
343 applicant contracted to make the improvements necessary to
344 accomplish the rehabilitation of the real property, which
345 statement lists the building materials used in the

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

346 rehabilitation of the real property, the actual cost of the
347 building materials, and the amount of sales tax paid in this
348 state on the building materials. In the event that a general
349 contractor has not been used, the applicant shall provide this
350 information in a sworn statement, under the penalty of perjury.
351 Copies of the invoices which evidence the purchase of the
352 building materials used in such rehabilitation and the payment
353 of sales tax on the building materials shall be attached to the
354 sworn statement provided by the general contractor or by the
355 applicant. Unless the actual cost of building materials used in
356 the rehabilitation of real property and the payment of sales
357 taxes due thereon is documented by a general contractor or by
358 the applicant in this manner, the cost of such building
359 materials shall be an amount equal to 40 percent of the increase
360 in assessed value for ad valorem tax purposes.

361 f. The identifying number assigned pursuant to s. 290.0065
362 to the enterprise zone in which the rehabilitated real property
363 is located.

364 g. A certification by the local building code inspector
365 that the improvements necessary to accomplish the rehabilitation
366 of the real property are substantially completed.

367 h. Whether the business is a small business as defined by
368 s. 288.703(1).

369 i. If applicable, the name and address of each permanent
370 employee of the business, including, for each employee who is a
371 resident of an enterprise zone, the identifying number assigned
372 pursuant to s. 290.0065 to the enterprise zone in which the
373 employee resides.

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

374 2. This exemption inures to a city, county, other
375 governmental agency, or nonprofit community-based organization
376 through a refund of previously paid taxes if the building
377 materials used in the rehabilitation of real property located in
378 an enterprise zone are paid for from the funds of a community
379 development block grant, State Housing Initiatives Partnership
380 Program, or similar grant or loan program. To receive a refund
381 pursuant to this paragraph, a city, county, other governmental
382 agency, or nonprofit community-based organization must file an
383 application which includes the same information required to be
384 provided in subparagraph 1. by an owner, lessee, or lessor of
385 rehabilitated real property. In addition, the application must
386 include a sworn statement signed by the chief executive officer
387 of the city, county, other governmental agency, or nonprofit
388 community-based organization seeking a refund which states that
389 the building materials for which a refund is sought were paid
390 for from the funds of a community development block grant, State
391 Housing Initiatives Partnership Program, or similar grant or
392 loan program.

393 3. Within 10 working days after receipt of an application,
394 the governing body or enterprise zone development agency shall
395 review the application to determine if it contains all the
396 information required pursuant to subparagraph 1. or subparagraph
397 2. and meets the criteria set out in this paragraph. The
398 governing body or agency shall certify all applications that
399 contain the information required pursuant to subparagraph 1. or
400 subparagraph 2. and meet the criteria set out in this paragraph
401 as eligible to receive a refund. If applicable, the governing

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

402 body or agency shall also certify if 20 percent of the employees
403 of the business are residents of an enterprise zone, excluding
404 temporary and part-time employees. The certification shall be in
405 writing, and a copy of the certification shall be transmitted to
406 the executive director of the Department of Revenue. The
407 applicant shall be responsible for forwarding a certified
408 application to the department within the time specified in
409 subparagraph 4.

410 4. An application for a refund pursuant to this paragraph
411 must be submitted to the department within 6 months after the
412 rehabilitation of the property is deemed to be substantially
413 completed by the local building code inspector or by September 1
414 after the rehabilitated property is first subject to assessment.

415 5. Not more than one exemption through a refund of
416 previously paid taxes for the rehabilitation of real property
417 shall be permitted for any single parcel of property unless
418 there is a change in ownership, a new lessor, or a new lessee of
419 the real property. No refund shall be granted pursuant to this
420 paragraph unless the amount to be refunded exceeds \$500. No
421 refund granted pursuant to this paragraph shall exceed the
422 lesser of 97 percent of the Florida sales or use tax paid on the
423 cost of the building materials used in the rehabilitation of the
424 real property as determined pursuant to sub-subparagraph 1.e. or
425 \$5,000, or, if no less than 20 percent of the employees of the
426 business are residents of an enterprise zone, excluding
427 temporary and part-time employees, the amount of refund granted
428 pursuant to this paragraph shall not exceed the lesser of 97
429 percent of the sales tax paid on the cost of such building

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

430 materials or \$10,000. A refund approved pursuant to this
431 paragraph shall be made within 30 days of formal approval by the
432 department of the application for the refund. This subparagraph
433 shall apply retroactively to July 1, 2005.

434 6. The department shall adopt rules governing the manner
435 and form of refund applications and may establish guidelines as
436 to the requisites for an affirmative showing of qualification
437 for exemption under this paragraph.

438 7. The department shall deduct an amount equal to 10
439 percent of each refund granted under the provisions of this
440 paragraph from the amount transferred into the Local Government
441 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
442 for the county area in which the rehabilitated real property is
443 located and shall transfer that amount to the General Revenue
444 Fund.

445 8. For the purposes of the exemption provided in this
446 paragraph:

447 a. "Building materials" means tangible personal property
448 which becomes a component part of improvements to real property.

449 b. "Real property" has the same meaning as provided in s.
450 192.001(12), except that the term does not include a condominium
451 parcel or condominium property as defined in s. 718.103.

452 c. "Rehabilitation of real property" means the
453 reconstruction, renovation, restoration, rehabilitation,
454 construction, or expansion of improvements to real property.

455 d. "Substantially completed" has the same meaning as
456 provided in s. 192.042(1).

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

457 9. This paragraph expires on the date specified in s.
458 290.016 for the expiration of the Florida Enterprise Zone Act.

459 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
460 entity by this chapter do not inure to any transaction that is
461 otherwise taxable under this chapter when payment is made by a
462 representative or employee of the entity by any means,
463 including, but not limited to, cash, check, or credit card, even
464 when that representative or employee is subsequently reimbursed
465 by the entity. In addition, exemptions provided to any entity by
466 this subsection do not inure to any transaction that is
467 otherwise taxable under this chapter unless the entity has
468 obtained a sales tax exemption certificate from the department
469 or the entity obtains or provides other documentation as
470 required by the department. Eligible purchases or leases made
471 with such a certificate must be in strict compliance with this
472 subsection and departmental rules, and any person who makes an
473 exempt purchase with a certificate that is not in strict
474 compliance with this subsection and the rules is liable for and
475 shall pay the tax. The department may adopt rules to administer
476 this subsection.

477 (ggg) Aircraft temporarily in the state.—

478 1. An aircraft owned by a person who is not a resident of
479 this state is exempt from the use tax imposed under this chapter
480 if the aircraft enters and remains in this state for less than a
481 total of 21 days during the 6-month period after the date of
482 purchase. The temporary use of the aircraft and subsequent
483 removal from this state may be proven by invoices for fuel or
484 tie-down or hangar charges issued by out-of-state vendors or

331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

485 suppliers or similar documentation that clearly and specifically
486 identifies the aircraft. The exemption provided by this
487 subparagraph shall be in addition to the provisions of
488 subparagraph 2. and s. 212.05(1)(a).

489 2. An aircraft owned by a person who is not a resident of
490 this state is exempt from the use tax imposed under this chapter
491 if the aircraft enters or remains in this state exclusively for
492 purposes of flight training, repairs, alterations, refitting, or
493 modification. Such flight training, repairs, alterations,
494 refitting, or modification shall be supported by written
495 documentation issued by in-state vendors or suppliers which
496 clearly and specifically identifies the aircraft. The exemption
497 provided by this subparagraph shall be in addition to the
498 provisions of subparagraph 1. and s. 212.05(1)(a).

500
501
502 -----
503 **T I T L E A M E N D M E N T**

504 Remove lines 10-14 and insert:

505 application; amending s. 212.05, F.S.; providing an alternative
506 rate of taxation on sales of aircraft; deleting a requirement
507 that a certain penalty is mandatory and not able to be waived by
508 the Department of Revenue; deleting authorization to return
509 certain aircraft to the state for repairs without liability for
510 taxes and penalty under certain circumstances; amending s.
511 212.08, F.S., relating to exemptions from sales, rental, use,
512 consumption, distribution, and storage tax; revising the
331823

Approved For Filing: 4/5/2010 1:46:08 PM

Amendment No.

513 definitions of the terms "productive output" and "real property"
514 for purposes of certain exemptions; exempting from the use tax
515 aircraft owned by nonresidents and entering and remaining in the
516 state for certain purposes under certain circumstances; creating
517 s. 288.0659,