

1                   A bill to be entitled  
 2           An act relating to the aviation fuel tax; providing a  
 3           short title; amending s. 206.9825, F.S.; authorizing a  
 4           refund of the aviation fuel tax collected on aviation fuel  
 5           purchased by certain commercial airlines in the state  
 6           capital under certain circumstances; specifying criteria;  
 7           providing for application of certain refund administration  
 8           procedures; prohibiting application in certain  
 9           municipalities; prohibiting implementation from reducing  
 10          or otherwise adversely affecting certain aviation grants;  
 11          providing an effective date.

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

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 15           Section 1. This act may be cited as the "Capital City  
 16 Aviation Fuel Tax Act."

17           Section 2. Subsection (7) is added to section 206.9825,  
 18 Florida Statutes, to read:

19           206.9825 Aviation fuel tax.—

20           (7) (a) A commercial airline that purchases aviation fuel  
 21 that is placed into an aircraft owned by the airline while the  
 22 aircraft is in the state capital may obtain a refund of the tax  
 23 imposed in paragraph (1) (a) if:

24           1. The commercial airline has a ticket counter presence in  
 25 the state capital.

26           2. The aircraft is refueled in connection with a flight  
 27 that embarks or disembarks passengers in the state capital.

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28        (b) A refund claimed pursuant to this subsection shall be  
29 governed by the administrative procedures specified in s.  
30 206.41(5), except for the provisions requiring refund permits.

31        (c) This subsection does not apply in any municipality  
32 other than the state capital.

33        (d) The implementation of this subsection may not be  
34 construed to reduce or otherwise adversely affect any aviation  
35 grants received by the municipal government in the state  
36 capital.

37        Section 3. This act shall take effect July 1, 2011.