



196966

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
02/02/2012	.	
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The Committee on Commerce and Tourism (Montford) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

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

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



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13 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
14 entity by this chapter do not inure to any transaction that is
15 otherwise taxable under this chapter when payment is made by a
16 representative or employee of the entity by any means,
17 including, but not limited to, cash, check, or credit card, even
18 when that representative or employee is subsequently reimbursed
19 by the entity. In addition, exemptions provided to any entity by
20 this subsection do not inure to any transaction that is
21 otherwise taxable under this chapter unless the entity has
22 obtained a sales tax exemption certificate from the department
23 or the entity obtains or provides other documentation as
24 required by the department. Eligible purchases or leases made
25 with such a certificate must be in strict compliance with this
26 subsection and departmental rules, and any person who makes an
27 exempt purchase with a certificate that is not in strict
28 compliance with this subsection and the rules is liable for and
29 shall pay the tax. The department may adopt rules to administer
30 this subsection.

31 (hhh) Items used in manufacturing and fabricating aircraft
32 and gas turbine engines.—Chemicals, machinery, parts, and
33 equipment used and consumed in the manufacture or fabrication of
34 aircraft engines and gas turbine engines, including cores,
35 electrical discharge machining (EDM) supplies, brass electrodes,
36 ceramic guides, reamers, grinding and deburring wheels, Norton
37 vortex wheels, argon, nitrogen, helium, fluid abrasive cutters,
38 solvents and soaps, boroscopes, penetrants, patterns, dies, and
39 molds consumed in the production of castings are exempt from the
40 tax imposed by this chapter.

41 Section 2. This act shall take effect July 1, 2012.



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

And the title is amended as follows:

Delete everything before the enacting clause
and insert:

A bill to be entitled
An act relating to exemptions from the tax on sales,
use, and other transactions; amending s. 212.08, F.S.;
exempting certain items used to manufacture, produce,
or modify aircraft engines and gas turbine engines and
parts from the tax on sales, use, and other
transactions; providing an effective date.