

By Senator Altman

24-01017-12

20121108

1 A bill to be entitled

2 An act relating to tax exemptions; amending s. 212.08,
3 F.S.; providing an exemption from the tax imposed by
4 ch. 212, F.S., for chemicals, machinery, parts, and
5 equipment used and consumed in the manufacture and
6 fabrication of aircraft and gas turbine engines and in
7 the production of castings; providing an effective
8 date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Paragraphs (hhh) and (iii) are added to
13 subsection (7) of section 212.08, Florida Statutes, to read:

14 212.08 Sales, rental, use, consumption, distribution, and
15 storage tax; specified exemptions.—The sale at retail, the
16 rental, the use, the consumption, the distribution, and the
17 storage to be used or consumed in this state of the following
18 are hereby specifically exempt from the tax imposed by this
19 chapter.

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

24-01017-12

20121108

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

38 (hhh) Aircraft and gas turbine engines.—Chemicals,
39 machinery, parts, and equipment used and consumed in the
40 manufacture and fabrication of aircraft and gas turbine engines,
41 including cores, electrical discharge machining supplies, brass
42 electrodes, ceramic guides, grinding reamers, and deburring
43 wheels, are exempt from the tax imposed by this chapter.

44 (iii) Castings.—Chemicals, machinery, parts, and equipment
45 used and consumed in the production of castings, including
46 Norton vortex wheels, argon, nitrogen, helium, fluid abrasive
47 cutters, solvents and soaps, borescopes, penetrants, patterns,
48 dyes, and molds, are exempt from the tax imposed by this
49 chapter.

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