

HB 1213

2012

1                   A bill to be entitled  
 2           An act relating to taxes; amending s. 212.08, F.S.;  
 3           expanding exemptions from the sales and use tax on  
 4           labor and parts and equipment used in aircraft repairs  
 5           on certain aircraft weighing more than 2,000 pounds;  
 6           providing an effective date.

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 8 Be It Enacted by the Legislature of the State of Florida:  
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10           Section 1. Paragraphs (ee) and (rr) of subsection (7) of  
 11           section 212.08, Florida Statutes, are amended to read:

12           212.08 Sales, rental, use, consumption, distribution, and  
 13           storage tax; specified exemptions.—The sale at retail, the  
 14           rental, the use, the consumption, the distribution, and the  
 15           storage to be used or consumed in this state of the following  
 16           are hereby specifically exempt from the tax imposed by this  
 17           chapter.

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

HB 1213

2012

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

36 | (ee) Aircraft repair and maintenance labor charges.—There  
37 | shall be exempt from the tax imposed by this chapter all labor  
38 | charges for the repair and maintenance of qualified aircraft,  
39 | aircraft of more than 2,000 ~~15,000~~ pounds maximum certified  
40 | takeoff weight, and rotary wing aircraft of more than 10,000  
41 | pounds maximum certified takeoff weight. Except as otherwise  
42 | provided in this chapter, charges for parts and equipment  
43 | furnished in connection with such labor charges are taxable.

44 | (rr) Equipment used in aircraft repair and maintenance.—  
45 | There shall be exempt from the tax imposed by this chapter  
46 | replacement engines, parts, and equipment used in the repair or  
47 | maintenance of qualified aircraft, aircraft of more than 2,000  
48 | ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing  
49 | aircraft of more than 10,300 pounds maximum certified takeoff  
50 | weight, when such parts or equipment are installed on such  
51 | aircraft that is being repaired or maintained in this state.

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