

By the Committee on Budget Subcommittee on Finance and Tax; and
Senator Bennett

593-03836-12

20121384c1

1 A bill to be entitled

2 An act relating to taxes; amending s. 196.199, F.S.;

3 providing an exemption from intangible tax for lessees

4 performing a governmental, municipal, or public

5 purpose or function; amending s. 212.08, F.S.;

6 expanding exemptions from the sales and use tax on

7 labor and parts and equipment used in aircraft repairs

8 on certain aircraft weighing more than 2,000 pounds;

9 providing for retroactive application of certain

10 provisions of the act and clarifying that such

11 provisions are remedial and do not create a right to a

12 refund; providing effective dates.

13

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

15

16 Section 1. Paragraph (a) of subsection (2) of section

17 196.199, Florida Statutes, is amended to read:

18 196.199 Government property exemption.—

19 (2) Property owned by the following governmental units but

20 used by nongovernmental lessees shall only be exempt from

21 taxation under the following conditions:

22 (a) Leasehold interests in property of the United States,

23 of the state or any of its several political subdivisions, or of

24 municipalities, agencies, authorities, and other public bodies

25 corporate of the state shall be exempt from ad valorem taxation

26 and the intangible tax referenced in paragraph (b) only when the

27 lessee serves or performs a governmental, municipal, or public

28 purpose or function, as defined in s. 196.012(6). In all such

29 cases, all other interests in the leased property shall also be

593-03836-12

20121384c1

30 exempt from ad valorem taxation. However, a leasehold interest
31 in property of the state may not be exempted from ad valorem
32 taxation when a nongovernmental lessee uses such property for
33 the operation of a multipurpose hazardous waste treatment
34 facility.

35 Section 2. Paragraphs (ee) and (rr) of subsection (7) of
36 section 212.08, Florida Statutes, are amended to read:

37 212.08 Sales, rental, use, consumption, distribution, and
38 storage tax; specified exemptions.—The sale at retail, the
39 rental, the use, the consumption, the distribution, and the
40 storage to be used or consumed in this state of the following
41 are hereby specifically exempt from the tax imposed by this
42 chapter.

43 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
44 entity by this chapter do not inure to any transaction that is
45 otherwise taxable under this chapter when payment is made by a
46 representative or employee of the entity by any means,
47 including, but not limited to, cash, check, or credit card, even
48 when that representative or employee is subsequently reimbursed
49 by the entity. In addition, exemptions provided to any entity by
50 this subsection do not inure to any transaction that is
51 otherwise taxable under this chapter unless the entity has
52 obtained a sales tax exemption certificate from the department
53 or the entity obtains or provides other documentation as
54 required by the department. Eligible purchases or leases made
55 with such a certificate must be in strict compliance with this
56 subsection and departmental rules, and any person who makes an
57 exempt purchase with a certificate that is not in strict
58 compliance with this subsection and the rules is liable for and

593-03836-12

20121384c1

59 shall pay the tax. The department may adopt rules to administer
60 this subsection.

61 (ee) *Aircraft repair and maintenance labor charges.*—There
62 shall be exempt from the tax imposed by this chapter all labor
63 charges for the repair and maintenance of qualified aircraft,
64 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified
65 takeoff weight, and rotary wing aircraft of more than 10,000
66 pounds maximum certified takeoff weight. Except as otherwise
67 provided in this chapter, charges for parts and equipment
68 furnished in connection with such labor charges are taxable.

69 (rr) *Equipment used in aircraft repair and maintenance.*—
70 There shall be exempt from the tax imposed by this chapter
71 replacement engines, parts, and equipment used in the repair or
72 maintenance of qualified aircraft, aircraft of more than 2,000
73 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing
74 aircraft of more than 10,300 pounds maximum certified takeoff
75 weight, when such parts or equipment are installed on such
76 aircraft that is being repaired or maintained in this state.

77 Section 3. The amendment to s. 196.199, Florida Statutes,
78 made by this act shall take effect upon this act becoming a law
79 and shall apply retroactively to all governmental leaseholds in
80 existence as of January 1, 2011. This section is intended to be
81 remedial in nature and does not create a right to a refund or
82 require any governmental entity to refund any tax, penalty, or
83 interest remitted to the Department of Revenue before the
84 effective date of this act.

85 Section 4. Except as otherwise expressly provided in this
86 act and except for this section, which shall take effect upon
87 this act becoming a law, this act shall take effect July 1,

593-03836-12

20121384c1

88 2012.