

By Senator Altman

16-00683-13

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1 A bill to be entitled

2 An act relating to tax exemptions; amending s. 212.08,  
3 F.S., relating to exemptions from the sales, rental,  
4 use, consumption, distribution, and storage tax;  
5 establishing a lower takeoff weight threshold for  
6 rotary wing aircraft qualifying for certain tax  
7 exemptions; providing an effective date.

8  
9 Be It Enacted by the Legislature of the State of Florida:

10  
11 Section 1. Paragraphs (ee) and (rr) of subsection (7) of  
12 section 212.08, Florida Statutes, are amended to read:

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

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

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

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

47 (rr) *Equipment used in aircraft repair and maintenance.*—  
48 ~~There shall be exempt from the tax imposed by this chapter~~  
49 Replacement engines, parts, and equipment used in the repair or  
50 maintenance of qualified aircraft and, aircraft, including  
51 rotary wing aircraft, of more than 2,000 pounds maximum  
52 certified takeoff weight are exempt from the tax imposed under  
53 this chapter if, ~~and rotary wing aircraft of more than 10,300~~  
54 ~~pounds maximum certified takeoff weight,~~ when such parts or  
55 equipment are installed on such aircraft that is being repaired  
56 or maintained in this state.

57 Section 2. This act shall take effect July 1, 2013.