

By Senator Altman

16-00575-15

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1 A bill to be entitled

2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.; exempting all
4 aircraft sales or leases, rather than the sales or
5 leases of certain aircraft, from the sales and use
6 tax; deleting the definition of the term "common
7 carrier" to conform to changes made by the act;
8 amending s. 212.0801, F.S.; conforming provisions to
9 changes made by the act; providing an effective date.

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

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13 Section 1. Paragraph (ss) of subsection (7) of section
14 212.08, Florida Statutes, is amended to read:

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

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

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

39 (ss) *Aircraft sales or leases.*—The sale or lease of a
40 ~~qualified aircraft or an aircraft of more than 15,000 pounds~~
41 ~~maximum certified takeoff weight for use by a common carrier~~ is
42 exempt from the tax imposed by this chapter. As used in this
43 paragraph, “common carrier” means an airline operating under
44 Federal Aviation Administration regulations contained in Title
45 14, chapter I, part 121 or part 129 of the Code of Federal
46 Regulations.

47 Section 2. Section 212.0801, Florida Statutes, is amended
48 to read:

49 212.0801 Qualified aircraft exemption.—To be eligible to
50 receive an exemption under s. 212.08(7)(ee) or (7)(rr) ~~s.~~
51 ~~212.08(7)~~ for the repair or maintenance of a qualified aircraft,
52 a purchaser of the repair or maintenance ~~or lessee~~ must offer,
53 in writing, to participate in a flight training and research
54 program with two or more universities based in this state which
55 offer graduate programs in aeronautical or aerospace engineering
56 and offer flight training through a school of aeronautics or
57 college of aviation. The purchaser ~~or lessee~~ shall forward a
58 copy of the written offer to the department ~~of Revenue~~. An No

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59 exemption provided in this chapter for the ~~lease, purchase,~~
60 repair, or maintenance of a qualified aircraft may not ~~shall~~ be
61 allowed unless the purchaser ~~or lessee~~ furnishes the dealer with
62 a certificate stating that the ~~lease, purchase,~~ repair, or
63 maintenance to be exempted is for the exclusive use of the
64 purchaser ~~or lessee of a qualified aircraft~~ and that the
65 purchaser ~~or lessee~~ otherwise qualifies for the exemption as
66 provided in this section. If a purchaser ~~or lessee~~ makes tax-
67 exempt purchases of repairs or maintenance for qualified
68 aircraft ~~or leases a qualified aircraft~~ on a continual basis,
69 the purchaser ~~or lessee~~ may tender the certificate once and
70 allow the dealer to keep a certificate on file. The purchaser ~~or~~
71 ~~lessee~~ shall inform the dealer that has a certificate on file
72 when the purchaser ~~or lessee~~ no longer qualifies for the
73 exemption. The department shall determine the format of the
74 certificate.

75 Section 3. This act shall take effect July 1, 2015.