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Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Transportation, Tourism, and  
Economic Development)

A bill to be entitled

An act relating to aviation; amending s. 206.9825,  
F.S.; revising eligibility for an excise tax credit  
for certain aviation fuel delivered by licensed  
wholesalers or terminal suppliers that increase the  
state's workforce by certain amounts; revising the  
rate of the excise tax on certain aviation fuels on a  
specified future date; deleting the excise tax credit  
for certain aviation fuel on a specified future date;  
requiring the Florida Transportation Commission to  
conduct a study on specified issues relating to  
intrastate commercial air service and flight training  
and education; requiring the commission to submit a  
report on the study to the Governor and the  
Legislature by a specified date; providing effective  
dates.

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

Section 1. Paragraph (b) of subsection (1) of section  
206.9825, Florida Statutes, is amended to read:

206.9825 Aviation fuel tax.—

(1)

(b) Any licensed wholesaler or terminal supplier that  
delivers aviation fuel to an air carrier offering  
~~transcontinental~~ jet service and that, after January 1, 1996,



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27 increases the air carrier's Florida workforce by more than 1000  
28 percent and by 250 or more full-time equivalent employee  
29 positions, may receive a credit or refund as the ultimate vendor  
30 of the aviation fuel for the 6.9 cents excise tax previously  
31 paid, provided that the air carrier has no facility for fueling  
32 highway vehicles from the tank in which the aviation fuel is  
33 stored. In calculating the new or additional Florida full-time  
34 equivalent employee positions, any full-time equivalent employee  
35 positions of parent or subsidiary corporations which existed  
36 before January 1, 1996, shall not be counted toward reaching the  
37 Florida employment increase thresholds. The refund allowed under  
38 this paragraph is in furtherance of the goals and policies of  
39 the State Comprehensive Plan set forth in s. 187.201(16)(a),  
40 (b)1., 2., (17)(a), (b)1., 4., (19)(a), (b)5., (21)(a), (b)1.,  
41 2., 4., 7., 9., and 12.

42 Section 2. Effective July 1, 2018, subsection (1),  
43 paragraph (a) of subsection (2), and subsections (3), (4), and  
44 (5) of section 206.9825, Florida Statutes, are amended to read:

45 206.9825 Aviation fuel tax.—

46 (1)~~(a)~~ Except as otherwise provided in this part, an excise  
47 tax of 5.4 ~~6.9~~ cents per gallon of aviation fuel is imposed upon  
48 every gallon of aviation fuel sold in this state, or brought  
49 into this state for use, upon which such tax has not been paid  
50 or the payment thereof has not been lawfully assumed by some  
51 person handling the same in this state. Fuel taxed pursuant to  
52 this part shall not be subject to the taxes imposed by ss.  
53 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

54 ~~(b) Any licensed wholesaler or terminal supplier that~~  
55 ~~delivers aviation fuel to an air carrier offering~~



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56 ~~transeontinental jet service and that, after January 1, 1996,~~  
57 ~~increases the air carrier's Florida workforce by more than 1000~~  
58 ~~percent and by 250 or more full-time equivalent employee~~  
59 ~~positions, may receive a credit or refund as the ultimate vendor~~  
60 ~~of the aviation fuel for the 6.9 cents excise tax previously~~  
61 ~~paid, provided that the air carrier has no facility for fueling~~  
62 ~~highway vehicles from the tank in which the aviation fuel is~~  
63 ~~stored. In calculating the new or additional Florida full-time~~  
64 ~~equivalent employee positions, any full-time equivalent employee~~  
65 ~~positions of parent or subsidiary corporations which existed~~  
66 ~~before January 1, 1996, shall not be counted toward reaching the~~  
67 ~~Florida employment increase thresholds. The refund allowed under~~  
68 ~~this paragraph is in furtherance of the goals and policies of~~  
69 ~~the State Comprehensive Plan set forth in s. 187.201(16) (a),~~  
70 ~~(b)1., 2., (17) (a), (b)1., 4., (19) (a), (b)5., (21) (a), (b)1.,~~  
71 ~~2., 4., 7., 9., and 12.~~

72 ~~(c) If, before July 1, 2001, the number of full-time~~  
73 ~~equivalent employee positions created or added to the air~~  
74 ~~carrier's Florida workforce falls below 250, the exemption~~  
75 ~~granted pursuant to this section shall not apply during the~~  
76 ~~period in which the air carrier has fewer than the 250~~  
77 ~~additional employees.~~

78 ~~(d) The exemption taken by credit or refund pursuant to~~  
79 ~~paragraph (b) shall apply only under the terms and conditions~~  
80 ~~set forth therein. If any part of that paragraph is judicially~~  
81 ~~declared to be unconstitutional or invalid, the validity of any~~  
82 ~~provisions taxing aviation fuel shall not be affected and all~~  
83 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~  
84 ~~as if the exemption was never enacted. Every person benefiting~~



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85 ~~from such exemption shall be liable for and make payment of all~~  
86 ~~taxes for which a credit or refund was granted.~~

87 (2) (a) An excise tax of 5.4 ~~6.9~~ cents per gallon is imposed  
88 on each gallon of kerosene in the same manner as prescribed for  
89 diesel fuel under ss. 206.87(2) and 206.872.

90 (3) An excise tax of 5.4 ~~6.9~~ cents per gallon is imposed on  
91 each gallon of aviation gasoline in the manner prescribed by  
92 paragraph (2) (a). However, the exemptions allowed by paragraph  
93 (2) (b) do not apply to aviation gasoline.

94 (4) Any licensed wholesaler or terminal supplier that  
95 delivers undyed kerosene to a residence for home heating or  
96 cooking may receive a credit or refund as the ultimate vendor of  
97 the kerosene for the 5.4 ~~6.9~~ cents excise tax previously paid.

98 (5) Any licensed wholesaler or terminal supplier that  
99 delivers undyed kerosene to a retail dealer not licensed as a  
100 wholesaler or terminal supplier for sale as a home heating or  
101 cooking fuel may receive a credit or refund as the ultimate  
102 vendor of the kerosene for the 5.4 ~~6.9~~ cents excise tax  
103 previously paid, provided the retail dealer has no facility for  
104 fueling highway vehicles from the tank in which the kerosene is  
105 stored.

106 Section 3. The Florida Transportation Commission shall  
107 conduct a study of intrastate commercial air service and flight  
108 training and education and develop recommendations for policies  
109 that are likely to improve the quality of such service,  
110 training, and education. The study must include an analysis of  
111 historic trends in intrastate commercial air service and must  
112 identify factors that have affected prices and the frequency of  
113 flights between destinations in this state. The study must also



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114 compare the incentives provided by this state to the commercial  
115 airline industry, generally, and to specific air carriers with  
116 similar incentives that have been provided by other states and  
117 must evaluate the effect that these incentives have had on  
118 commercial air service in this state and other states. The  
119 commission shall submit a report on the study to the Governor,  
120 the President of the Senate, and the Speaker of the House of  
121 Representatives on or before November 13, 2015.

122       Section 4. Except as otherwise expressly provided in this  
123 act, this act shall take effect July 1, 2015.