

By Senator Flores

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1 A bill to be entitled
2 An act relating to aviation fuel tax; amending s.
3 206.9825, F.S.; revising the tax rate of the excise
4 tax on certain aviation fuels; deleting an excise tax
5 exemption for certain aviation fuel delivered by
6 licensed wholesalers or terminal suppliers that
7 increase the state's workforce by certain amounts;
8 providing an effective date.

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

11
12 Section 1. Subsection (1), paragraph (a) of subsection (2),
13 and subsections (3), (4), and (5) of section 206.9825, Florida
14 Statutes, are amended to read:

15 206.9825 Aviation fuel tax.—

16 (1) ~~(a)~~ Except as otherwise provided in this part, an excise
17 tax of 5.4 ~~6.9~~ cents per gallon of aviation fuel is imposed upon
18 every gallon of aviation fuel sold in this state, or brought
19 into this state for use, upon which such tax has not been paid
20 or the payment thereof has not been lawfully assumed by some
21 person handling the same in this state. Fuel taxed pursuant to
22 this part shall not be subject to the taxes imposed by ss.
23 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

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

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

48 (d) The exemption taken by credit or refund pursuant to
49 paragraph (b) shall apply only under the terms and conditions
50 set forth therein. If any part of that paragraph is judicially
51 declared to be unconstitutional or invalid, the validity of any
52 provisions taxing aviation fuel shall not be affected and all
53 fuel exempted pursuant to paragraph (b) shall be subject to tax
54 as if the exemption was never enacted. Every person benefiting
55 from such exemption shall be liable for and make payment of all
56 taxes for which a credit or refund was granted.

57 (2) (a) An excise tax of 5.4 ~~6.9~~ cents per gallon is imposed
58 on each gallon of kerosene in the same manner as prescribed for

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59 diesel fuel under ss. 206.87(2) and 206.872.

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

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

68 (5) Any licensed wholesaler or terminal supplier that
69 delivers undyed kerosene to a retail dealer not licensed as a
70 wholesaler or terminal supplier for sale as a home heating or
71 cooking fuel may receive a credit or refund as the ultimate
72 vendor of the kerosene for the 5.4 ~~6.9~~ cents excise tax
73 previously paid, provided the retail dealer has no facility for
74 fueling highway vehicles from the tank in which the kerosene is
75 stored.

76 Section 2. This act shall take effect July 1, 2015.