

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative McGhee offered the following:

2

3 **Substitute Amendment for Amendment (367393) (with directory**  
4 **and title amendments)**

5 Remove lines 865-965 and insert:

6 (1) (a) Except as otherwise provided in this part, an  
7 excise tax of 6.9 cents per gallon of aviation fuel is imposed  
8 upon every gallon of aviation fuel sold in this state, or  
9 brought into this state for use, upon which such tax has not  
10 been paid or the payment thereof has not been lawfully assumed  
11 by some person handling the same in this state. Fuel taxed  
12 pursuant to this part is ~~shall~~ not ~~be~~ subject to the taxes  
13 imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c),  
14 and (d).

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15 (b) Any licensed wholesaler or terminal supplier that  
16 delivers aviation fuel to an air carrier ~~offering~~  
17 ~~transcontinental jet service and that hires a military wartime~~  
18 ~~veteran, as defined in s. 1.01(14), in a new, after January 1,~~  
19 ~~1996, but before July 1, 2016, increases the air carrier's~~  
20 ~~Florida workforce by more than 1,000 percent and by 250 or more~~  
21 ~~full-time position equivalent employee positions,~~ may receive a  
22 credit or refund as the ultimate vendor of the aviation fuel for  
23 2.63 the 6.9 cents per gallon of the excise tax previously paid  
24 up to the full value of the salary paid to each such employee,  
25 provided that the air carrier has no facility for fueling  
26 highway vehicles from the tank in which the aviation fuel is  
27 stored. The maximum amount that may be recovered from any one  
28 salary is \$150,000 per year. In calculating such ~~the new or~~  
29 ~~additional~~ Florida full-time equivalent employee positions, any  
30 full-time equivalent employee positions of parent or subsidiary  
31 corporations which existed before July 1, 2016 ~~January 1, 1996,~~  
32 shall not be counted as new positions ~~toward reaching the~~  
33 ~~Florida employment increase thresholds. The refund allowed under~~  
34 ~~this paragraph is in furtherance of the goals and policies of~~  
35 ~~the State Comprehensive Plan set forth in s. 187.201(16) (a),~~  
36 ~~(b)1., 2., (17) (a), (b)1., 4., (19) (a), (b)5., (21) (a), (b)1.,~~  
37 ~~2., 4., 7., 9., and 12.~~

38 (c) ~~If, before July 1, 2001, the number of full-time~~  
39 ~~equivalent employee positions created or added to the air~~  
40 ~~carrier's Florida workforce falls below 250, the exemption~~

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41 ~~granted pursuant to this section shall not apply during the~~  
42 ~~period in which the air carrier has fewer than the 250~~  
43 ~~additional employees.~~

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

53 (d)~~(e)~~1. Sales of aviation fuel to, and exclusively used  
54 for flight training through a school of aeronautics or college  
55 of aviation by, a college based in this state which is a tax-  
56 exempt organization under s. 501(c)(3) of the Internal Revenue  
57 Code or a university based in this state are exempt from the tax  
58 imposed by this part if the college or university:

59 a. Is accredited by or has applied for accreditation by  
60 the Aviation Accreditation Board International; and

61 b. Offers a graduate program in aeronautical or aerospace  
62 engineering or offers flight training through a school of  
63 aeronautics or college of aviation.

64 2. A licensed wholesaler or terminal supplier that sells  
65 aviation fuel to a college or university qualified under this  
66 paragraph and that does not collect the aviation fuel tax from

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67 the college or university on such sale may receive an ultimate  
68 vendor credit for the 6.9-cent excise tax previously paid on the  
69 aviation fuel delivered to such college or university.

70 3. A college or university qualified under this paragraph  
71 which purchases aviation fuel from a retail supplier, including  
72 a fixed-base operator, and pays the 6.9-cent excise tax on the  
73 purchase may apply for and receive a refund of the aviation fuel  
74 tax paid.

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76 -----

**D I R E C T O R Y A M E N D M E N T**

78 Remove line 862 and insert:

79 Section 12. Effective July 1, 2019, subsection (1) of  
80 section 206.9825,

81  
82 -----

**T I T L E A M E N D M E N T**

84 Remove lines 47-53 and insert:

85 bonds; amending s. 206.9825, F.S.; revising  
86 eligibility criteria for wholesalers and terminal  
87 suppliers to receive aviation fuel tax refunds or  
88 credits of previously paid excise taxes; providing for  
89 future eligibility criteria for wholesalers and  
90 terminal suppliers to receive aviation fuel tax  
91 refunds or credits of previously paid excise taxes;  
92 amending s. 210.13, F.S.; providing

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