

Amendment No.

CHAMBER ACTION

Senate

House

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Representative McGhee offered the following:

**Substitute Amendment for Amendment (029463) (with directory and title amendments)**

Remove lines 865-965 and insert:

(1) (a) Except as otherwise provided in this part, an excise tax of 6.9 cents per gallon of aviation fuel is imposed upon every gallon of aviation fuel sold in this state, or brought into this state for use, upon which such tax has not been paid or the payment thereof has not been lawfully assumed by some person handling the same in this state. Fuel taxed pursuant to this part is ~~shall~~ not ~~be~~ subject to the taxes imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c), 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 disabled military~~  
18 ~~veteran in a new, after January 1, 1996, but before July 1,~~  
19 ~~2016, increases the air carrier's Florida workforce by more than~~  
20 ~~1,000 percent and by 250 or more full-time position equivalent~~  
21 ~~employee positions,~~ may receive a credit or refund as the  
22 ultimate vendor of the aviation fuel for 2.63 ~~the 6.9~~ cents per  
23 gallon of the excise tax previously paid up to the full value of  
24 the salary paid to each such employee, provided that the air  
25 carrier has no facility for fueling highway vehicles from the  
26 tank in which the aviation fuel is stored. The maximum amount  
27 that may be recovered from any one salary is \$150,000 per year.

28 In calculating such ~~the new or additional~~ Florida full-time  
29 equivalent employee positions, any full-time equivalent employee  
30 positions of parent or subsidiary corporations which existed  
31 before July 1, 2016 ~~January 1, 1996,~~ shall not be counted as new  
32 positions ~~toward reaching the Florida employment increase~~  
33 ~~thresholds. The refund allowed under this paragraph is in~~  
34 ~~furtherance of the goals and policies of the State Comprehensive~~  
35 ~~Plan set forth in s. 187.201(16) (a), (b)1., 2., (17) (a), (b)1.,~~  
36 ~~4., (19) (a), (b)5., (21) (a), (b)1., 2., 4., 7., 9., and 12.~~

37 ~~(c) If, before July 1, 2001, the number of full-time~~  
38 ~~equivalent employee positions created or added to the air~~  
39 ~~carrier's Florida workforce falls below 250, the exemption~~  
40 ~~granted pursuant to this section shall not apply during the~~

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41 ~~period in which the air carrier has fewer than the 250~~  
42 ~~additional employees.~~

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

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

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

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

63 2. A licensed wholesaler or terminal supplier that sells  
64 aviation fuel to a college or university qualified under this  
65 paragraph and that does not collect the aviation fuel tax from  
66 the college or university on such sale may receive an ultimate

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67 vendor credit for the 6.9-cent excise tax previously paid on the  
68 aviation fuel delivered to such college or university.

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

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

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Remove line 862 and insert:

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

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

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Remove lines 47-53 and insert:

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

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