

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative McGhee offered the following:

2
3 **Amendment (with directory and title amendments)**

4 Remove lines 865-965 and insert:

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

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14 (b) Any licensed wholesaler or terminal supplier that
15 delivers aviation fuel to an air carrier ~~offering~~
16 ~~transcontinental jet service and that hires a disabled military~~
17 ~~veteran in a new, after January 1, 1996, but before July 1,~~
18 ~~2016, increases the air carrier's Florida workforce by more than~~
19 ~~1,000 percent and by 250 or more full-time position equivalent~~
20 ~~employee positions,~~ may receive a credit or refund as the
21 ultimate vendor of the aviation fuel for 2.63 ~~the 6.9~~ cents per
22 gallon of the excise tax previously paid up to the full value of
23 the salary paid to each such employee, provided that the air
24 carrier has no facility for fueling highway vehicles from the
25 tank in which the aviation fuel is stored. The maximum amount
26 that may be recovered from any one salary is \$150,000 per year.

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

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

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

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

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

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

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

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

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

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

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

75 Remove line 862 and insert:

76 Section 12. Effective July 1, 2019, subsection (1) of
77 section 206.9825,
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T I T L E A M E N D M E N T

81 Remove lines 47-53 and insert:

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