

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative McGhee offered the following:

2
3 **Substitute Amendment for Amendment (807323) (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 veteran~~
18 ~~in a new, after January 1, 1996, but before July 1, 2016,~~
19 ~~increases the air carrier's Florida workforce by more than 1,000~~
20 ~~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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