



388912

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/09/2016	.	
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The Committee on Finance and Tax (Flores) recommended the following:

Senate Amendment

Delete lines 37 - 130
and insert:
tax of 4.27 ~~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



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11 imposed by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c),
12 and (d).

13 ~~(b) Any licensed wholesaler or terminal supplier that~~
14 ~~delivers aviation fuel to an air carrier offering~~
15 ~~transeontinental jet service and that, after January 1, 1996,~~
16 ~~but before July 1, 2016, increases the air carrier's Florida~~
17 ~~workforce by more than 1000 percent and by 250 or more full-time~~
18 ~~equivalent employee positions, may receive a credit or refund as~~
19 ~~the ultimate vendor of the aviation fuel for the 6.9 cents~~
20 ~~excise tax previously paid, provided that the air carrier has no~~
21 ~~facility for fueling highway vehicles from the tank in which the~~
22 ~~aviation fuel is stored. In calculating the new or additional~~
23 ~~Florida full-time equivalent employee positions, any full-time~~
24 ~~equivalent employee positions of parent or subsidiary~~
25 ~~corporations which existed before January 1, 1996, shall not be~~
26 ~~counted toward reaching the Florida employment increase~~
27 ~~thresholds. The refund allowed under this paragraph is in~~
28 ~~furtherance of the goals and policies of the State Comprehensive~~
29 ~~Plan set forth in s. 187.201(16)(a), (b)1., 2., (17)(a), (b)1.,~~
30 ~~4., (19)(a), (b)5., (21)(a), (b)1., 2., 4., 7., 9., and 12.~~

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

37 ~~(d) The exemption taken by credit or refund pursuant to~~
38 ~~paragraph (b) shall apply only under the terms and conditions~~
39 ~~set forth therein. If any part of that paragraph is judicially~~



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40 ~~declared to be unconstitutional or invalid, the validity of any~~
41 ~~provisions taxing aviation fuel shall not be affected and all~~
42 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~
43 ~~as if the exemption was never enacted. Every person benefiting~~
44 ~~from such exemption shall be liable for and make payment of all~~
45 ~~taxes for which a credit or refund was granted.~~

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

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

54 b. Offers a graduate program in aeronautical or aerospace
55 engineering or offers flight training through a school of
56 aeronautics or college of aviation.

57 2. A licensed wholesaler or terminal supplier that sells
58 aviation fuel to a college or university qualified under this
59 paragraph and that does not collect the aviation fuel tax from
60 the college or university on such sale may receive an ultimate
61 vendor credit for the 4.27-cent ~~6.9-cent~~ excise tax previously
62 paid on the aviation fuel delivered to such college or
63 university.

64 3. A college or university qualified under this paragraph
65 which purchases aviation fuel from a retail supplier, including
66 a fixed-base operator, and pays the 4.27-cent ~~6.9-cent~~ excise
67 tax on the purchase may apply for and receive a refund of the
68 aviation fuel tax paid.



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69 (2) (a) An excise tax of 4.27 ~~6.9~~ cents per gallon is
70 imposed on each gallon of kerosene in the same manner as
71 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

72 (b) The exemptions provided by s. 206.874 shall apply to
73 kerosene if the dyeing and marking requirements of s. 206.8741
74 are met.

75 (c) Kerosene prepackaged in containers of 5 gallons or less
76 and labeled "Not for Use in a Motor Vehicle" is exempt from the
77 taxes imposed by this part when sold for home heating and
78 cooking. Packagers may qualify for a refund of taxes previously
79 paid, as prescribed by the department.

80 (d) Sales of kerosene in quantities of 5 gallons or less by
81 a person not licensed under this chapter who has no facilities
82 for placing kerosene in the fuel supply system of a motor
83 vehicle may qualify for a refund of taxes paid. Refunds of taxes
84 paid shall be limited to sales for use in home heating or
85 cooking and shall be documented as prescribed by the department.

86 (3) An excise tax of 4.27 ~~6.9~~ cents per gallon is imposed
87 on each gallon of aviation gasoline in the manner prescribed by
88 paragraph (2) (a). However, the exemptions allowed by paragraph
89 (2) (b) do not apply to aviation gasoline.

90 (4) Any licensed wholesaler or terminal supplier that
91 delivers undyed kerosene to a residence for home heating or
92 cooking may receive a credit or refund as the ultimate vendor of
93 the kerosene for the 4.27-cent ~~6.9-cent~~ excise tax previously
94 paid.

95 (5) Any licensed wholesaler or terminal supplier that
96 delivers undyed kerosene to a retail dealer not licensed as a
97 wholesaler or terminal supplier for sale as a home heating or



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98 | cooking fuel may receive a credit or refund as the ultimate
99 | vendor of the kerosene for the 4.27-cent ~~6.9 cents~~ excise tax