

1 A bill to be entitled
 2 An act relating to aviation fuel tax; repealing ss.
 3 206.9815, 206.9825, 206.9826, 206.9835, 206.9837,
 4 206.9845, 206.9855, 206.9865, and 206.9875, F.S.,
 5 relating to the aviation fuel tax and administration
 6 of the tax; amending ss. 163.3206, 206.9915, and
 7 213.053, F.S.; conforming provisions to changes made
 8 by the act; providing an effective date.

9
 10 Be It Enacted by the Legislature of the State of Florida:

11
 12 Section 1. Section 206.9815, Florida Statutes, is amended
 13 to read:

14 ~~206.9815 Definitions. As used in this part:~~

15 ~~(1) "Aviation fuel" means fuel for use in aircraft, and~~
 16 ~~includes aviation gasoline and aviation turbine fuels and~~
 17 ~~kerosene, as determined by the American Society for Testing~~
 18 ~~Materials specifications D-910 or D-1655 or current~~
 19 ~~specifications.~~

20 ~~(2) "Kerosene" means all aviation turbine fuels and any~~
 21 ~~distillate known as diesel #1, K-1, or any product suitable for~~
 22 ~~use as a substitute for kerosene not taxed as a diesel fuel~~
 23 ~~under part II. Any kerosene meeting the definition of diesel~~
 24 ~~under s. 206.86(1) shall be taxed under part II.~~

25 ~~(3) "Aviation gasoline" means any motor fuel blended or~~

26 | ~~produced specifically for use in aircraft which has been dyed in~~
 27 | ~~accordance with federal regulations. Aviation gasoline does not~~
 28 | ~~include any such fuel used in any manner other than being placed~~
 29 | ~~in the storage tank of an aircraft.~~

30 | Section 2. Section 206.9825, Florida Statutes, is amended
 31 | to read:

32 | ~~206.9825 Aviation fuel tax.—~~

33 | ~~(1) (a) Except as otherwise provided in this part, an~~
 34 | ~~excise tax of 4.27 cents per gallon of aviation fuel is imposed~~
 35 | ~~upon every gallon of aviation fuel sold in this state, or~~
 36 | ~~brought into this state for use, upon which such tax has not~~
 37 | ~~been paid or the payment thereof has not been lawfully assumed~~
 38 | ~~by some person handling the same in this state. Fuel taxed~~
 39 | ~~pursuant to this part is not subject to the taxes imposed by ss.~~
 40 | ~~206.41(1) (d), (e), and (f) and 206.87(1) (b), (c), and (d).~~

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

47 | ~~a. Is accredited by or has applied for accreditation by~~
 48 | ~~the Aviation Accreditation Board International; and~~

49 | ~~b. Offers a graduate program in aeronautical or aerospace~~
 50 | ~~engineering or offers flight training through a school of~~

51 ~~aeronautics or college of aviation.~~

52 ~~2. A licensed wholesaler or terminal supplier that sells~~
53 ~~aviation fuel to a college or university qualified under this~~
54 ~~paragraph and that does not collect the aviation fuel tax from~~
55 ~~the college or university on such sale may receive an ultimate~~
56 ~~vendor credit for the 4.27-cent excise tax previously paid on~~
57 ~~the aviation fuel delivered to such college or university.~~

58 ~~3. A college or university qualified under this paragraph~~
59 ~~which purchases aviation fuel from a retail supplier, including~~
60 ~~a fixed-base operator, and pays the 4.27-cent excise tax on the~~
61 ~~purchase may apply for and receive a refund of the aviation fuel~~
62 ~~tax paid.~~

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

66 ~~(b) The exemptions provided by s. 206.874 shall apply to~~
67 ~~kerosene if the dyeing and marking requirements of s. 206.8741~~
68 ~~are met.~~

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

74 ~~(d) Sales of kerosene in quantities of 5 gallons or less~~
75 ~~by a person not licensed under this chapter who has no~~

76 ~~facilities for placing kerosene in the fuel supply system of a~~
77 ~~motor vehicle may qualify for a refund of taxes paid. Refunds of~~
78 ~~taxes paid shall be limited to sales for use in home heating or~~
79 ~~cooking and shall be documented as prescribed by the department.~~

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

84 ~~(4) Any licensed wholesaler or terminal supplier that~~
85 ~~delivers undyed kerosene to a residence for home heating or~~
86 ~~cooking may receive a credit or refund as the ultimate vendor of~~
87 ~~the kerosene for the 4.27-cent excise tax previously paid.~~

88 ~~(5) Any licensed wholesaler or terminal supplier that~~
89 ~~delivers undyed kerosene to a retail dealer not licensed as a~~
90 ~~wholesaler or terminal supplier for sale as a home heating or~~
91 ~~cooking fuel may receive a credit or refund as the ultimate~~
92 ~~vendor of the kerosene for the 4.27-cent excise tax previously~~
93 ~~paid, provided the retail dealer has no facility for fueling~~
94 ~~highway vehicles from the tank in which the kerosene is stored.~~

95 ~~(6) Any person who fails to meet the requirements of this~~
96 ~~section is subject to a backup tax as provided by s. 206.873.~~

97 Section 3. Section 206.9826, Florida Statutes, is amended
98 to read:

99 ~~206.9826 Refund for certain air carriers. An air carrier~~
100 ~~conducting scheduled operations or all-cargo operations that are~~

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101 ~~authorized under 14 C.F.R. part 121, 14 C.F.R. part 129, or 14~~
102 ~~C.F.R. part 135, is entitled to receive a refund of 1.42 cents~~
103 ~~per gallon of the taxes imposed by this part on aviation fuel~~
104 ~~purchased by such air carrier. The refund provided under this~~
105 ~~section plus the refund provided under s. 206.9855 may not~~
106 ~~exceed 4.27 cents per gallon of aviation fuel purchased by an~~
107 ~~air carrier.~~

108 Section 4. Section 206.9835, Florida Statutes, is amended
109 to read:

110 ~~206.9835 Administration of tax. To the extent that they~~
111 ~~are not manifestly incompatible with the provisions of this~~
112 ~~part, the provisions of part I shall govern the administration~~
113 ~~and enforcement of the tax imposed by this part.~~

114 Section 5. Section 206.9837, Florida Statutes, is amended
115 to read:

116 ~~206.9837 Disclosure of price. Every retail dealer engaged~~
117 ~~in the sale of aviation fuel to the public shall post in a place~~
118 ~~clearly visible to the public in the fixed base operator~~
119 ~~terminal, or on the outside housing of each pump or other~~
120 ~~dispensing device, the price of the aviation fuel, including a~~
121 ~~statement disclosing whether the stated price includes tax on~~
122 ~~the fuel. All display material shall be subject to the approval~~
123 ~~of the local governing or controlling agency with jurisdiction~~
124 ~~over the airport.~~

125 Section 6. Section 206.9845, Florida Statutes, is amended

126 to read:

127 ~~206.9845 Distribution of proceeds. Moneys collected~~
 128 ~~pursuant to this part shall be deposited in the Fuel Tax~~
 129 ~~Collection Trust Fund. Such moneys, after deducting the service~~
 130 ~~charges imposed by s. 215.20, the refunds granted pursuant to s.~~
 131 ~~206.9855, and the administrative costs incurred by the~~
 132 ~~department in collecting, administering, enforcing, and~~
 133 ~~distributing the tax, which administrative costs may not exceed~~
 134 ~~2 percent of collections, shall be distributed monthly to the~~
 135 ~~State Transportation Trust Fund.~~

136 Section 7. Section 206.9855, Florida Statutes, is amended
 137 to read:

138 ~~206.9855 Refund to carriers. Any carrier that is in the~~
 139 ~~business of transporting persons or property for compensation or~~
 140 ~~hire by air shall be entitled to receive a refund of the taxes~~
 141 ~~imposed by this part on aviation fuel purchased by such carrier.~~
 142 ~~The refund shall not exceed 0.6 percent of the wages paid by the~~
 143 ~~carrier to employees located or based within this state and who~~
 144 ~~are covered by the provisions of chapter 443.~~

145 Section 8. Section 206.9865, Florida Statutes, is amended
 146 to read:

147 ~~206.9865 Commercial air carriers; registration;~~
 148 ~~reporting.—~~

149 ~~(1) A commercial air carrier which operates in Florida~~
 150 ~~must apply for and receive from the department an aviation fuel~~

151 ~~tax license.~~

152 ~~(2) To procure an aviation fuel tax license, the carrier~~
153 ~~must file an application in such form and furnish such~~
154 ~~information as the department may require.~~

155 ~~(3) The application must be renewed annually.~~

156 ~~(4) Upon issuance of the aviation fuel tax license, each~~
157 ~~carrier shall file with the department a report showing~~
158 ~~inventories; all purchases of tax-paid aviation fuel; all fuels~~
159 ~~drawn from bonded supplies; imports; and disbursements, sales,~~
160 ~~and usage. The report shall be filed pursuant to part I of this~~
161 ~~chapter.~~

162 ~~(5) The license shall be for the purpose of remitting~~
163 ~~taxes on any aviation fuel which is drawn from bond or imported~~
164 ~~into Florida and which is used for domestic purposes.~~

165 ~~(6) The provisions of this chapter relating to timely~~
166 ~~filing of reports, payment of any tax that may be due, suits for~~
167 ~~collection, warrants for collection, department warrants,~~
168 ~~penalties, interest, retention of records, inspection of~~
169 ~~records, liens on property, foreclosure, and enforcement apply~~
170 ~~to this part.~~

171 Section 9. Section 206.9875, Florida Statutes, is amended
172 to read:

173 ~~206.9875 United States government exempt. Aviation fuel~~
174 ~~purchased by the United States or any department or agency of~~
175 ~~the United States is exempt from the tax imposed by this part~~

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176 ~~when used in governmental aircraft. Any dealer of aviation fuel~~
177 ~~is entitled to a refund of any tax he or she has paid upon any~~
178 ~~aviation fuel purchased under such exemption.~~

179 Section 10. Paragraph (h) of subsection (8) of section
180 213.053, Florida Statutes, is amended to read:

181 213.053 Confidentiality and information sharing.—

182 (8) Notwithstanding any other provision of this section,
183 the department may provide:

184 (h) Names and addresses of persons paying taxes pursuant
185 to part III ~~part IV~~ of chapter 206 to the Department of
186 Environmental Protection in the conduct of its official duties.

187
188 Disclosure of information under this subsection shall be
189 pursuant to a written agreement between the executive director
190 and the agency. Such agencies, governmental or nongovernmental,
191 shall be bound by the same requirements of confidentiality as
192 the Department of Revenue. Breach of confidentiality is a
193 misdemeanor of the first degree, punishable as provided by s.
194 775.082 or s. 775.083.

195 Section 11. Paragraph (a) of subsection (2) of section
196 163.3206, Florida Statutes, is amended to read:

197 163.3206 Fuel terminals.—

198 (2) As used in this section, the term:

199 (a) "Fuel" means any of the following:

200 1. Alternative fuel as defined in s. 525.01.

201 2. Aviation fuel ~~as defined in s. 206.9815.~~
 202 3. Diesel fuel as defined in s. 206.86.
 203 4. Gas as defined in s. 206.9925.
 204 5. Motor fuel as defined in s. 206.01.
 205 6. Natural gas fuel as defined in s. 206.9951.
 206 7. Oil as defined in s. 206.9925.
 207 8. Petroleum fuel as defined in s. 525.01.
 208 9. Petroleum product as defined in s. 206.9925.
 209 Section 12. Subsection (3) of section 206.9915, Florida
 210 Statutes, is amended to read:
 211 206.9915 Legislative intent and general provisions.—
 212 (3) The provisions of ss. 206.01, 206.02, 206.026,
 213 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06,
 214 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11,
 215 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,
 216 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
 217 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48, 206.49,
 218 206.56, 206.59, 206.86, 206.87, 206.872, 206.873, 206.8735,
 219 206.874, 206.8741, 206.8745, 206.94, and 206.945, ~~and 206.9815~~
 220 shall, as far as lawful or practicable, be applicable to the
 221 levy and collection of taxes imposed pursuant to this part as if
 222 fully set out in this part and made expressly applicable to the
 223 taxes imposed herein.
 224 Section 13. Parts IV and V of chapter 206, Florida
 225 Statutes, are redesignated as parts III and IV, respectively.

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226 | Section 14. This act shall take effect July 1, 2020. |