

1                   A bill to be entitled  
 2           An act relating to aircraft sales and lease tax;  
 3           amending s. 212.08, F.S.; exempting all aircraft sales  
 4           and leases, rather than the sales and leases of  
 5           certain aircraft, from the sales and use tax; deleting  
 6           the definition of the term "common carrier" to conform  
 7           to changes made by the act; providing an effective  
 8           date.

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

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 12           Section 1. Paragraph (ss) of subsection (7) of section  
 13 212.08, Florida Statutes, is amended to read:

14           212.08 Sales, rental, use, consumption, distribution, and  
 15 storage tax; specified exemptions.—The sale at retail, the  
 16 rental, the use, the consumption, the distribution, and the  
 17 storage to be used or consumed in this state of the following  
 18 are hereby specifically exempt from the tax imposed by this  
 19 chapter.

20           (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 21 entity by this chapter do not inure to any transaction that is  
 22 otherwise taxable under this chapter when payment is made by a  
 23 representative or employee of the entity by any means,  
 24 including, but not limited to, cash, check, or credit card, even  
 25 when that representative or employee is subsequently reimbursed

26 | by the entity. In addition, exemptions provided to any entity by  
27 | this subsection do not inure to any transaction that is  
28 | otherwise taxable under this chapter unless the entity has  
29 | obtained a sales tax exemption certificate from the department  
30 | or the entity obtains or provides other documentation as  
31 | required by the department. Eligible purchases or leases made  
32 | with such a certificate must be in strict compliance with this  
33 | subsection and departmental rules, and any person who makes an  
34 | exempt purchase with a certificate that is not in strict  
35 | compliance with this subsection and the rules is liable for and  
36 | shall pay the tax. The department may adopt rules to administer  
37 | this subsection.

38 |       (ss) Aircraft sales or leases.—The sale or lease of a  
39 | ~~qualified aircraft or an aircraft of more than 15,000 pounds~~  
40 | ~~maximum certified takeoff weight for use by a common carrier is~~  
41 | exempt from the tax imposed by this chapter. ~~As used in this~~  
42 | ~~paragraph, "common carrier" means an airline operating under~~  
43 | ~~Federal Aviation Administration regulations contained in Title~~  
44 | ~~14, chapter I, part 121 or part 129 of the Code of Federal~~  
45 | ~~Regulations.~~

46 |       Section 2. This act shall take effect July 1, 2020.