

By Senator Baxley

12-01200-21

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1                   A bill to be entitled  
2           An act relating to the sales and use tax on aircraft;  
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

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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, 2021.