

By the Committee on Finance and Tax; and Senator Hutson

593-01985-22

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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; defining
6 the term "aircraft"; deleting the definition of the
7 term "common carrier" to conform to changes made by
8 the act; providing an effective 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, the term "aircraft" means a manned vehicle capable of
43 flight which is designed to transport persons or property
44 ~~"common carrier" means an airline operating under Federal~~
45 ~~Aviation Administration regulations contained in Title 14,~~
46 ~~chapter I, part 121 or part 129 of the Code of Federal~~
47 ~~Regulations.~~

48 Section 2. This act shall take effect July 1, 2022.