

By Senator Wright

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20231050__

1 A bill to be entitled
2 An act relating to the sales tax on aircraft sales and
3 leases; amending s. 212.05, F.S.; limiting the sales
4 tax imposed on the sale or use of an aircraft;
5 amending s. 212.08, F.S.; revising the applicability
6 of the sales tax exemption on sales or leases of
7 aircraft; defining the term "aircraft"; amending s.
8 212.0801, F.S.; conforming provisions to changes made
9 by the act; providing an effective date.

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

12
13 Section 1. Subsection (6) is added to section 212.05,
14 Florida Statutes, to read:

15 212.05 Sales, storage, use tax.—It is hereby declared to be
16 the legislative intent that every person is exercising a taxable
17 privilege who engages in the business of selling tangible
18 personal property at retail in this state, including the
19 business of making or facilitating remote sales; who rents or
20 furnishes any of the things or services taxable under this
21 chapter; or who stores for use or consumption in this state any
22 item or article of tangible personal property as defined herein
23 and who leases or rents such property within the state.

24 (6) Notwithstanding any other provision of this chapter,
25 the maximum amount of tax imposed under this chapter on each
26 sale or use of an aircraft in this state may not exceed \$4,000.

27 Section 2. Paragraph (ss) of subsection (7) of section
28 212.08, Florida Statutes, is amended to read:

29 212.08 Sales, rental, use, consumption, distribution, and

8-01378-23

20231050__

30 storage tax; specified exemptions.—The sale at retail, the
31 rental, the use, the consumption, the distribution, and the
32 storage to be used or consumed in this state of the following
33 are hereby specifically exempt from the tax imposed by this
34 chapter.

35 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
36 entity by this chapter do not inure to any transaction that is
37 otherwise taxable under this chapter when payment is made by a
38 representative or employee of the entity by any means,
39 including, but not limited to, cash, check, or credit card, even
40 when that representative or employee is subsequently reimbursed
41 by the entity. In addition, exemptions provided to any entity by
42 this subsection do not inure to any transaction that is
43 otherwise taxable under this chapter unless the entity has
44 obtained a sales tax exemption certificate from the department
45 or the entity obtains or provides other documentation as
46 required by the department. Eligible purchases or leases made
47 with such a certificate must be in strict compliance with this
48 subsection and departmental rules, and any person who makes an
49 exempt purchase with a certificate that is not in strict
50 compliance with this subsection and the rules is liable for and
51 shall pay the tax. The department may adopt rules to administer
52 this subsection.

53 (ss) *Aircraft sales or leases.*—The sale or lease of a
54 ~~qualified aircraft or an aircraft of up to 12,500 more than~~
55 ~~15,000 pounds maximum certified takeoff weight, including~~
56 unassembled aircraft to be assembled by the purchaser, for use
57 ~~by a common carrier~~ is exempt from the tax imposed by this
58 chapter. As used in this paragraph, the term:

8-01378-23

20231050__

59 1. "Aircraft" means a manned vehicle capable of flight
60 which is designed to transport persons or property.

61 2. "Common carrier" means an airline operating under
62 Federal Aviation Administration regulations contained in Title
63 14, chapter I, part 121 or part 129 of the Code of Federal
64 Regulations.

65 Section 3. Section 212.0801, Florida Statutes, is amended
66 to read:

67 212.0801 Qualified aircraft exemption.—To be eligible to
68 receive an exemption under s. 212.08(7) for a qualified
69 aircraft, a purchaser ~~or lessee~~ must offer, in writing, to
70 participate in a flight training and research program with two
71 or more universities based in this state which offer graduate
72 programs in aeronautical or aerospace engineering and offer
73 flight training through a school of aeronautics or college of
74 aviation. The purchaser ~~or lessee~~ shall forward a copy of the
75 written offer to the Department of Revenue. No exemption
76 provided in this chapter for the ~~lease~~, purchase, repair, or
77 maintenance of a qualified aircraft shall be allowed unless the
78 purchaser ~~or lessee~~ furnishes the dealer with a certificate
79 stating that the ~~lease~~, purchase, repair, or maintenance to be
80 exempted is for the exclusive use of the purchaser ~~or lessee~~ of
81 a qualified aircraft and that the purchaser ~~or lessee~~ otherwise
82 qualifies for the exemption as provided in this section. ~~If a~~
83 ~~purchaser or lessee makes tax-exempt purchases of qualified~~
84 ~~aircraft or leases a qualified aircraft on a continual basis,~~
85 ~~the purchaser or lessee may tender the certificate once and~~
86 ~~allow the dealer to keep a certificate on file. The purchaser or~~
87 ~~lessee shall inform the dealer that has a certificate on file~~

8-01378-23

20231050__

88 ~~when the purchaser or lessee no longer qualifies for the~~
89 ~~exemption. The department shall determine the format of the~~
90 ~~certificate.~~

91 Section 4. This act shall take effect July 1, 2023.