

By Senator Wright

8-00166-24

2024230\_\_

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 tax  
4           imposed on the sale or use of an aircraft; amending s.  
5           212.08, F.S.; revising the applicability of the sales  
6           tax exemption on sales or leases of aircraft; defining  
7           the term "aircraft"; amending s. 212.0801, F.S.;  
8           conforming provisions to changes made by the act;  
9           providing an effective date.

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

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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

8-00166-24

2024230\_\_

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:

8-00166-24

2024230\_\_

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~~

8-00166-24

2024230\_\_

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, 2024.