

By Senator Rodriguez

40-00566-24

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1                                   A bill to be entitled  
2           An act relating to aircraft taxes; amending s. 212.05,  
3           F.S.; providing the maximum tax that may be collected  
4           on each sale and use of an aircraft; amending s.  
5           212.08, F.S.; expanding a tax exemption on aircraft  
6           sales and leases; providing an effective date.

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

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10           Section 1. Subsection (5) of section 212.05, Florida  
11   Statutes, is amended to read:

12           212.05 Sales, storage, use tax.—It is hereby declared to be  
13   the legislative intent that every person is exercising a taxable  
14   privilege who engages in the business of selling tangible  
15   personal property at retail in this state, including the  
16   business of making or facilitating remote sales; who rents or  
17   furnishes any of the things or services taxable under this  
18   chapter; or who stores for use or consumption in this state any  
19   item or article of tangible personal property as defined herein  
20   and who leases or rents such property within the state.

21           (5) Notwithstanding any other provision of this chapter,  
22   the maximum amount of tax imposed under this chapter and  
23   collected on each sale or use of a boat or aircraft in this  
24   state may not exceed \$18,000 and on each repair of a boat in  
25   this state may not exceed \$60,000.

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

28           212.08 Sales, rental, use, consumption, distribution, and  
29   storage tax; specified exemptions.—The sale at retail, the

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30 rental, the use, the consumption, the distribution, and the  
31 storage to be used or consumed in this state of the following  
32 are hereby specifically exempt from the tax imposed by this  
33 chapter.

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

52 (ss) *Aircraft sales or leases.*—The sale or lease of a  
53 qualified aircraft or an aircraft of less than 12,500 or more  
54 than 15,000 pounds maximum certified takeoff weight for use by a  
55 common carrier is exempt from the tax imposed by this chapter.  
56 As used in this paragraph, "common carrier" means an airline  
57 operating under Federal Aviation Administration regulations  
58 contained in Title 14, chapter I, part 121 or part 129 of the

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59 Code of Federal Regulations.

60 Section 3. This act shall take effect July 1, 2024.