

By Senator Harrell

31-00801-25

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1 A bill to be entitled
2 An act relating to the tax of electric vertical
3 takeoff and landing aircraft; amending s. 212.08,
4 F.S.; exempting from the state sales tax the lease,
5 sale, or transfer of electric vertical takeoff and
6 landing (eVTOL) aircraft from a manufacturer to an
7 operator; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. Paragraph (v) is added to subsection (7) of
12 section 212.08, Florida Statutes, to read:

13 212.08 Sales, rental, use, consumption, distribution, and
14 storage tax; specified exemptions.—The sale at retail, the
15 rental, the use, the consumption, the distribution, and the
16 storage to be used or consumed in this state of the following
17 are hereby specifically exempt from the tax imposed by this
18 chapter.

19 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
20 entity by this chapter do not inure to any transaction that is
21 otherwise taxable under this chapter when payment is made by a
22 representative or employee of the entity by any means,
23 including, but not limited to, cash, check, or credit card, even
24 when that representative or employee is subsequently reimbursed
25 by the entity. In addition, exemptions provided to any entity by
26 this subsection do not inure to any transaction that is
27 otherwise taxable under this chapter unless the entity has
28 obtained a sales tax exemption certificate from the department
29 or the entity obtains or provides other documentation as

31-00801-25

2025266__

30 required by the department. Eligible purchases or leases made
31 with such a certificate must be in strict compliance with this
32 subsection and departmental rules, and any person who makes an
33 exempt purchase with a certificate that is not in strict
34 compliance with this subsection and the rules is liable for and
35 shall pay the tax. The department may adopt rules to administer
36 this subsection.

37 (vvv) *Electric vertical takeoff and landing (eVTOL)*
38 *aircraft.*—The lease, sale, or transfer of eVTOL aircraft from a
39 manufacturer to an operator is exempt from the tax imposed by
40 this chapter.

41 Section 2. This act shall take effect July 1, 2025.