

By the Committee on Transportation; and Senator Harrell

596-02309-25

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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 sale of
5 electric vertical takeoff and landing (eVTOL) aircraft
6 by a manufacturer to an operator; defining terms;
7 providing an effective date.

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

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11 Section 1. Paragraph (vvv) 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

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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.-

39 1. The sale of eVTOL aircraft from a manufacturer to an
40 operator is exempt from the tax imposed by this chapter.

41 2. As used in this paragraph, the term:

42 a. "Electric vertical takeoff and landing aircraft" or
43 "eVTOL aircraft" means a machine or device that is powered by an
44 electric propulsion system that draws current from rechargeable
45 storage batteries, fuel cells, or other sources of electrical
46 current; is designed for the transportation of persons; and is
47 capable of flight, vertical takeoff, vertical landing, and
48 horizontal motion. The term does not include a drone as defined
49 in s. 934.50(2).

50 b. "Operator" means a person who is authorized as an
51 operator under 14 C.F.R. part 119 or 14 C.F.R. part 125.

52 c. "Sale" has the same meaning as in s. 212.02(15)(a).

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