

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [CS/HB 1093](#)

TITLE: Advanced Air Mobility

SPONSOR(S): Spencer

COMPANION BILL: [SB 1362](#) (Harrell)

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Economic Infrastructure](#)

14 Y, 1 N, As CS

[Ways & Means](#)

[Transportation &
Economic Development
Budget](#)

[Commerce](#)

SUMMARY

Effect of the Bill:

The bill contains several provisions related to the advanced air mobility industry, including:

- Creation of sales tax exemptions for electrical vertical takeoff and landing (eVTOL) aircraft, batteries, and electricity used for eVTOL training operations;
- Authorization for the Florida Department of Transportation (FDOT) to provide funding for vertiports;
- Sovereign immunity protections for operators of vertiports collocated with public airports;
- State preemption over specified aspects of vertiport regulation and operations;
- Adoption of a model vertiport siting code by FDOT; and
- Establishment of vertiport demonstration corridors by FDOT.

Fiscal or Economic Impact:

The Revenue Estimating Conference has not yet met to determine the revenue impacts of the bill.

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ANALYSIS

EFFECT OF THE BILL:

The bill provides that it may be cited as the “Advanced Air Mobility Competitiveness and Infrastructure Act.” (Section [1](#)).

The bill creates a [sales tax exemption](#) for electric vertical takeoff and landing aircraft ([eVTOLS](#)), batteries, and training devices placed into services for at least 36 months. The bill also creates a sales tax exemption for electricity used for eVTOL aircraft training operations. (Section [3](#))

The bill amends Florida law to specifically include [vertiports](#) and charging systems as qualifying projects for funding under [public-private partnerships](#) between state and private entities. (Section [3](#))

The bill authorizes the Florida Department of Transportation (FDOT) to fund all of the project costs of a public or private vertiport if federal funds are not available. If [federal funds](#) are available, FDOT may fund up to 80 percent of the nonfederal share of the project costs. (Section [5](#))

The bill classifies the operator of a vertiport collocated with a public airport as an agency or subdivision of the state for the purposes of [sovereign immunity](#). The bill provides such vertiport operators protection from [tort liability](#) to the same extent as a public airport operator. These provisions expire July 1, 2036, unless reviewed and saved from repeal by the Legislature. (Section [4](#))

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DATE: 1/28/2026

The bill directs DOT to adopt a model vertiport siting code.¹ The bill requires FDOT to expeditiously approve vertiports that adopt this code once it is created. The bill also requires FDOT to establish vertiport demonstration corridors and adopt rules and regulations for coordination with relevant authorities such as the Federal Aviation Administration (FAA) and local government entities with respect to vertiports. (Sections [6](#) and [7](#))

The bill provides that the regulation of vertiport design, aircraft charging, aeronautical operations, and aviation safety is [preempted](#) to the state to ensure consistency with federal standards authorized by the FAA. Local land use and zoning authority, and reasonable noise compatibility ordinances, that do not effectively prohibit the operation of advanced mobility aircraft authorized by the FAA are exempt from this preemption. (Section [7](#))

The bill provides an effective date of July 1, 2026.

RULEMAKING:

The bill requires FDOT to adopt rules to implement the provisions of the bill that provide liability protections for vertiport operators. The bill also requires FDOT to adopt rules and regulations for coordination with relevant authorities such as the Federal Aviation Administration (FAA) and local government entities with respect to vertiports.

Lawmaking is a legislative power; however, the Legislature may delegate a portion of such power to executive branch agencies to create rules that have the force of law. To exercise this delegated power, an agency must have a grant of rulemaking authority and a law to implement.

FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

The Revenue Estimating Conference has not yet met to determine the revenue impacts of the bill.

LOCAL GOVERNMENT:

The Revenue Estimating Conference has not yet met to determine the revenue impacts of the bill.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Florida Sales and Use Tax

Florida levies a six percent sales and use tax on the sale or rental of most tangible personal property,² admissions,³ transient rentals,⁴ and a limited number of services. Chapter 212, F.S., contains provisions authorizing the levy and collection of Florida's sales and use tax, as well as exemptions and credits applicable to certain items or uses under specified circumstances. Sales and use tax is added to the price of a taxable good or service and collected from the purchaser at the time of sale.⁵

¹ "Vertiport" means an area of land, a body of water, or a structure used or intended to be used for the landing, takeoff, and surface maneuvering of vertical takeoff and landing aircraft, including electric, hybrid, and hydrogen-powered aircraft. The term includes associated buildings, facilities, and infrastructure necessary for the safe and efficient operation of such aircraft, including, but not limited to, electric charging and fueling systems, battery thermal management infrastructure, safety areas, and passenger terminals. (Section [7](#))

² [S. 212.07\(2\), F.S.](#)

³ [S. 212.04\(1\)\(b\), F.S.](#)

⁴ [S. 212.03\(1\)\(a\), F.S.](#)

⁵ [S. 212.07\(2\), F.S.](#)

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.⁶ A surtax applies to “all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined for purposes of Chapter 202.”⁷ The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold or delivered.⁸

Generally, tangible personal property that is sold in an isolated or occasional sale is exempt from the state sales and use tax.⁹ A seller makes an isolated or occasional sale if the sale or series of sales occurs no more than twice during any 12-month period.¹⁰ A seller is required to register as a dealer if he or she completes more than three sales of the same type of item during a 12-month period.¹¹ The sale of mobile homes, aircraft, boats, and motor vehicles are expressly excluded from the isolated or occasional state sales and use tax exemption.¹²

Florida Taxation of Aircraft

Aircraft purchased through a local dealer or broker are taxed as tangible personal property that is subject to a six percent sales tax at the time of the sale.¹³ A discretionary local sales tax on up to the first \$5,000 of the purchase price may also be added to the tax.¹⁴

An aircraft that is sold by a nonregistered dealer or an aircraft that is purchased in another state and brought into Florida for storage or use is subject to Florida’s six percent use tax.¹⁵

Sales and Use Tax Exemptions for Aircraft

Common Carrier Exemptions: Sales and Lease Tax

Aircraft operated by a common carrier¹⁶ that either have a maximum certified takeoff weight of more than 15,000 pounds, or are deemed “qualified aircraft” are exempt from Florida’s sales and use tax.¹⁷ A “qualified aircraft” is any aircraft that has a maximum certified takeoff weight of less than 10,000 pounds, is equipped with twin turbofan engines that meet Stage IV noise requirements, and is used by a business that operates as an on-demand air carrier which owns or leases a fleet of 25 or more aircraft in Florida.¹⁸ In order to receive this sales and lease tax exemption, the qualified aircraft must be offered for use in a flight training and research program at one or more Florida universities.¹⁹

⁶ [S. 212.055, F.S.](#)

⁷ [S. 212.054\(2\)\(a\), F.S.](#)

⁸ Office of Economic Development and Demographic Research, Florida Tax Handbook, 242-243 (2024), available at <https://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2024.pdf> (last visited Jan. 23, 2026).

⁹ Rule 12A-1.037(1), F.A.C. See also, [s. 212.02\(2\), F.S.](#), defining “business” as activity engaged in by a person with the object of private or public gain, benefit, or advantage.

¹⁰ Rule 12A-1.037(3)(b), F.A.C.

¹¹ *Id.*

¹² See s. 212.05(1)(a)1.b., F.S., and Rule 12A-1.037(2)(a)1., F.A.C.

¹³ [S. 212.05\(1\), F.S.](#)

¹⁴ Florida Department of Revenue (DOR), Form GT-800008, Sales and Use Tax Aircraft Information for Owners and Purchasers (rev. July, 2023), available at https://floridarevenue.com/Forms_library/current/gt800008.pdf (last visited Jan. 23, 2026). See also, DOR, Sales and Use Tax Return for Aircraft- Form DR-15AIR (rev. Jan. 2016), available at https://floridarevenue.com/Forms_library/current/dr15air.pdf (last visited Jan. 23, 2026).

¹⁵ [S. 212.05\(1\)\(a\)\(2\), F.S.](#) See also, DOR, Form GT-800008.

¹⁶ “Common carrier” means an airline operating under Federal Aviation Administration regulations contained in Title 14 of the Federal Code of Regulations. [S. 212.08\(7\), F.S.](#)

¹⁷ [S. 212.08\(7\), F.S.](#)

¹⁸ [S. 212.02\(33\), F.S.](#)

¹⁹ [S. 212.0801, F.S.](#)

Aircraft with a 15,000 pound maximum certified takeoff weight are also a qualified aircraft exempt from sales tax.²⁰

Common Carrier Exemptions: Tax on Repair and Maintenance

Labor charges for the repair and maintenance of qualified aircraft and aircraft that weigh more than 2,000 pounds maximum certified takeoff weight are exempt from tax under ch. 212, F.S.²¹ Similarly, replacement engines, parts, and equipment used to repair or maintain these aircraft are exempt from the tax imposed under ch. 212, F.S., if the repair occurs in Florida.²²

To receive these exemptions for a qualified aircraft, a purchaser or lessee must offer, in writing, to participate in a flight training and research program with at least two Florida Universities that offer graduate programs in aeronautical or aerospace engineering and that offer flight training through a school of aeronautics or college of aviation.²³

Fly-Away Exemption

If a nonresident purchases an aircraft in Florida and plans to remove the aircraft from the state, the purchase is exempt from sales tax pursuant to an exemption commonly referred to as the “fly-away exemption.”²⁴ However, the nonresident purchaser must remove the aircraft from Florida within 10 days of its purchase.²⁵ Additionally, the aircraft cannot return to Florida for a total of more than 21 days during the six-month period after its date of purchase or otherwise appropriate departure from the state.²⁶

The nonresident purchaser must provide the Florida Department of Revenue with proof of transport of the aircraft out of state and its registration (or application for registration) in a state other than Florida.²⁷

Aircraft Repair and Maintenance

Labor charges and specific equipment used for the repair and maintenance of qualified aircraft and aircraft of more than 2,000 pounds maximum certified takeoff weight, including rotary wing aircraft, are exempt from the tax imposed under ch. 212, F.S.²⁸

Additionally, nonresident purchasers of aircraft in Florida are exempt from Florida use tax for the duration of the aircraft’s placement in a Florida registered repair facility for the purpose of repairs, alterations, refitting, or modification.²⁹ However, the nonresident aircraft must be removed from Florida within 20 days of completion of the repairs to maintain this exemption.³⁰

²⁰ [S. 212.08\(7\), F.S.](#)

²¹ *Id.*

²² *Id.*

²³ [S. 212.0801, F.S.](#)

²⁴ [S. 212.08\(7\), F.S.](#) and [212.05\(1\)\(a\)\(2\), F.S.](#)

²⁵ [S. 212.05\(2\)\(a\), F.S.](#)

²⁶ [S. 212.08\(7\), F.S.](#)

²⁷ *See, e.g.,* Rule 12A-1.007(10), F.A.C.

²⁸ [S. 212.08\(7\), F.S.](#)

²⁹ *Id.*

³⁰ [S. 212.05\(2\)\(f\), F.S.](#)

Advanced Air Mobility

Advanced air mobility (AAM) is an umbrella term for aircraft that are typically highly automated, electrically powered, and have vertical take-off and landing capability.³¹

Numerous uses for AAM are being explored, including air taxi, air cargo, or public services. Air taxi uses feature passenger transportation within and around urban and regional areas, including routes connecting city centers to airports or to neighboring city centers. Air cargo uses feature cargo transportation supporting the middle-mile of logistics, generally seen as from the cargo port to the distribution center. Public service uses, such as search and rescue, disaster relief, and air ambulance operations are other catalysts for innovation in AAM.

FDOT is currently laying the groundwork to build an intercity AAM “Aerial Highway Network” to connect major metropolitan areas across Florida.³² In addition to performing research and development at its SunTrax test facility to accelerate operational viability, FDOT is developing custom curriculums to establish unique requirements for licensing to safely operate within the AAM Network.³³

SunTrax, located in Polk County, has been designated as the research and development testing hub of the Florida’s AAM program.³⁴ Early development phases of vertiport demonstration will consist of a passenger terminal, at-grade vertiports, access roads with vehicle staging, eVTOL parking positions and charging station, and research and development hangar.³⁵

eVTOL Aircraft

The term “electric vertical takeoff and landing (eVTOL) aircraft” is not defined in Florida law. However, the term eVTOL aircraft generally refers to electric-powered aircraft that vertically take off and land. Similar to a helicopter, eVTOL aircraft hover and fly and are typically designed to carry two to six people, including a pilot.³⁶

Vertiports

Generally, a vertiport is an area of land, water, or structure used, or intended to be used, to support the landing, takeoff, taxiing, parking, and storage of powered-lift aircraft or other aircraft that vertiport design and performance standards established by the FAA can accommodate.³⁷

For the purposes of applying to the Florida Department of Commerce for funding to develop vertiports, Florida law currently defines the term “vertiport” as “a system or infrastructure with supporting services and equipment used for landing, ground handling, and takeoff of manned or unmanned vertical takeoff and landing (VTOL) aircraft.”³⁸

³¹ Federal Aviation Administration, *Advanced Air Mobility: Air Taxis*, <https://www.faa.gov/air-taxis> (last visited Jan. 27, 2026).

³² Florida Department of Transportation, *From the Ground to the Skies: Florida’s Aerial Highway Network*, November 2025. Available at https://fdotwww.blob.core.windows.net/sitefinity/docs/default-source/aviation/aam/fdot-2025-advanced-mobility_strategy.pdf?sfvrsn=19eb551c_1 (last visited Jan. 27, 2026).

³³ *Id.*

³⁴ Central Florida Development Council, *SunTrax Named Florida’s Home for Advanced Air Mobility, Positioning Polk as Statewide Innovation Leader*, <https://www.cfdc.org/suntrax-named-floridas-home-for-advanced-air-mobility-positioning-polk-as-statewide-innovation-leader/> (last visited Jan. 23, 2026).

³⁵ SunTrax Air, <https://suntraxfl.com/suntrax-air/> (last visited Jan. 23, 2026).

³⁶ Matthew Urwin, *Electricity-powered flying taxis are almost ready for liftoff*, December 3, 2024, available at: <https://builtin.com/articles/evtol-aircraft> (last visited Jan. 23, 2026).

³⁷ Federal Aviation Administration, *Advanced Air Mobility Infrastructure*, <https://www.faa.gov/airports/new-entrants/aam-infrastructure> (last visited Jan. 27, 2026).

³⁸ S. 288.102(d), F.S.

Florida Airport Development and Assistance Act

The Florida Airport Development and Assistance Act (FADAA)³⁹ provides FDOT with certain statutory duties regarding aviation development and assistance. These duties include providing financial and technical assistance to airports⁴⁰ and encouraging the maximum allocation of federal funds to local airport projects.⁴¹

For purposes of the FADAA, the term “public-use airport” means any publicly owned airport which is used or to be used for public purposes.⁴² Further, the term “eligible agency” means a political subdivision of the state or an authority which owns or seeks to develop a public-use airport.⁴³

FDOT’s annual legislative budget request for aviation and airport development projects is based on the funding required for development projects in its aviation and airport work program. DOT must prioritize funding to support the planning, design, and construction of proposed projects by local sponsors, with special emphasis on projects for runways and taxiways, including the painting and marking of runways and taxiways, lighting, other related airside activities, and airport access transportation facility projects on airport property.⁴⁴

FDOT is authorized to fund certain aviation and airport-related projects, subject to certain requirements and limits on airport funding from the State Transportation Trust Fund (STTF). Requirements can be based on the airport type, availability of federal funds, project type, and size of the airport.⁴⁵

Public-private Partnerships

Public-private partnerships (P3s) are contractual arrangements between public entities and private sector entities⁴⁶ that facilitate increased private sector involvement in the funding and execution of public building and infrastructure projects.⁴⁷ These agreements enable the collaboration of skills and assets from both public and private sectors to provide services or facilities for the benefit of the general public.

Responsible public entities (RPEs)⁴⁸ may engage in P3 projects aimed at developing an extensive array of public-use facilities or projects that fulfill a public purpose. Examples of qualifying projects⁴⁹ include those for mass transit, vehicle parking, airports or seaports, educational facilities, and public sector buildings or complexes such as courthouses or city halls. RPEs must adhere to specific requirements, including protocols for reviewing and approving proposals.

³⁹ S. 332.003-332.007, F.S.

⁴⁰ [S. 332.006\(4\), F.S.](#)

⁴¹ [S. 332.006\(8\), F.S.](#)

⁴² [S. 332.004\(14\), F.S.](#)

⁴³ [S. 332.004\(7\), F.S.](#)

⁴⁴ [S. 332.007\(4\)\(a\), F.S.](#)

⁴⁵ [S. 332.007\(7\), F.S.](#)

⁴⁶ “Private entity” means any natural person, corporation, general partnership, limited liability company, limited partnership, joint venture, business trust, public benefit corporation, nonprofit entity, or other private business entity. [S. 255.065\(1\)\(g\), F.S.](#)

⁴⁷ [S. 255.065\(2\)\(b\), F.S.](#)

⁴⁸ “Responsible public entity” means a county, municipality, school district, special district, or any other political subdivision of the state; a public body corporate and politic; or a regional entity that serves a public purpose and is authorized to develop or operate a qualifying project. [S. 255.065\(1\)\(j\), F.S.](#)

⁴⁹ “Qualifying project” means a facility or project that serves a public purpose; an improvement, including equipment, of a building that will be principally used by a public entity or the public at large or that supports a service delivery system in the public sector; a water, wastewater, or surface water management facility or other related infrastructure; or projects that involve a facility owned or operated by the governing board of a county, district, or municipal hospital or health care system, or projects that involve a facility owned or operated by a municipal electric utility, only those projects that the governing board designates as qualifying projects. [S. 255.065\(1\)\(i\), F.S.](#)

Federal Airport Investment Partnership Program

The federal Airport Investment Partnership Program,⁵⁰ authorizes private companies to own, manage, lease, and develop public airports. Public airport sponsors and private operators may jointly manage an airport. The airport owner or leaseholder may be exempt from repayment of federal grants, return of property acquired with federal assistance, and the use of proceeds from the airport's sale or lease to be used exclusively for airport purposes.⁵¹

Tort Liability and Negligence

A "tort" is a wrong for which the law provides a remedy. The purpose of tort law is to fairly compensate a person harmed by another person's wrongful acts, whether intentional, reckless, or negligent, through a civil action or other comparable process. A properly-functioning tort system:

- Provides a fair and equitable forum to resolve disputes;
- Appropriately compensates legitimately harmed persons;
- Shifts the loss to responsible parties;
- Provides an incentive to prevent future harm; and
- Deters undesirable behavior.⁵²

"Negligence" is a legal term for a type of tort action that is unintentionally committed. In a negligence action, the plaintiff is the party that brings the lawsuit, and the defendant is the party that defends against it. To prevail in a negligence lawsuit, a plaintiff must demonstrate that the:

- Defendant had a legal duty of care requiring the defendant to conform to a certain standard of conduct for the protection of others, including the plaintiff, against unreasonable risks;
- Defendant breached his or her duty of care by failing to conform to the required standard;
- Defendant's breach caused the plaintiff's injury; and
- Plaintiff suffered actual damage or loss resulting from his or her injury.⁵³

Sovereign Immunity

Sovereign immunity generally bars lawsuits against the state or its political subdivisions for torts committed by an officer, employee, or agent of such governments unless the immunity is expressly waived. The Florida Constitution recognizes that the concept of sovereign immunity applies to the state, although the state may waive its immunity through an enactment of general law.⁵⁴ The Attorney General has previously stated that public airports and "public instrumentalities", including research and development authorities, fall into the category of political subdivisions granted sovereign immunity.⁵⁵

Current law partially waives sovereign immunity, allowing individuals to sue state government and its subdivisions.⁵⁶ Individuals may sue the government under circumstances where a private person "would be liable to the claimant, in accordance with the general laws of [the] state" Section [768.28\(5\), F.S.](#), imposes a \$200,000 limit on the government's liability to a single person, and a \$300,000 total limit on liability for claims arising out of a single incident.

⁵⁰ 49 U.S.C. s. 47134, the program was previously known as the Airport Privatization Pilot Program.

⁵¹ Federal Aviation Administration, *Airport Investment Partnership Program*, formerly Airport Privatization Pilot Program, https://www.faa.gov/airports/airport_compliance/privatization (last visit Jan. 23, 2026).

⁵² Am. Jur. 2d Torts s. 2

⁵³ Florida Practice Series s. 1.1; see *Barnett v. Dept. of Financial Services*, 303 So. 3d 508 (Fla. 2020)

⁵⁴ Fla. Const. art. X, s. 13.

⁵⁵ 96-69, Fla. Op. Att'y Gen. 1 (1996).

⁵⁶ [S. 768.28, F.S.](#)

State Preemption

Local governments have broad authority to legislate on any matter that is not inconsistent with federal or state law. A local government enactment may be inconsistent with state law if (1) the Legislature "has preempted a particular subject area" or (2) the local enactment conflicts with a state statute. State preemption precludes a local government from exercising authority in that particular area.⁵⁷

Florida law recognizes two types of preemption: express and implied. Express preemption requires a specific legislative statement; it cannot be implied or inferred.⁵⁸ Express preemption of a field by the Legislature must be accomplished by clear language stating that intent.⁵⁹ In cases where the Legislature expressly or specifically preempts an area, there is no problem with ascertaining what the Legislature intended.⁶⁰ In cases determining the validity of ordinances enacted in the face of state preemption, the effect has been to find such ordinances null and void.⁶¹

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Economic Infrastructure Subcommittee	14 Y, 1 N, As CS	1/28/2026	Keating	Dallas
THE CHANGES ADOPTED BY THE COMMITTEE:	<ul style="list-style-type: none"> • Provided that vertiports that are collocated with a public airport are entitled to sovereign immunity to the same extent as a public airport operator. • Provided for future legislative review and repeal of the bill's liability immunity provisions. 			
Ways & Means Committee				
Transportation & Economic Development Budget Subcommittee				
Commerce Committee				

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.

⁵⁷ Wolf, *The Effectiveness of Home Rule: A Preemptions and Conflict Analysis*, 83 Fla. B.J. 92 (June 2009), <https://www.floridabar.org/the-florida-bar-journal/the-effectiveness-of-home-rule-a-preemption-and-conflict-analysis/> (last visited Jan. 25, 2026).

⁵⁸ See *City of Hollywood v. Mulligan*, 934 So. 2d 1238, 1243 (Fla. 2006); *Phantom of Clearwater, Inc. v. Pinellas County*, 894 So. 2d 1011, 1018 (Fla. 2d DCA 2005), approved in *Phantom of Brevard, Inc. v. Brevard County*, 3 So. 3d 309 (Fla. 2008).

⁵⁹ *Mulligan*, 934 So. 2d at 1243.

⁶⁰ *Sarasota Alliance for Fair Elections, Inc. v. Browning*, 28 So. 3d 880, 886 (Fla. 2010).

⁶¹ See, e.g., *Nat'l Rifle Ass'n of Am., Inc. v. City of S. Miami*, 812 So.2d 504 (Fla. 3d DCA 2002).