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A bill to be entitled
An act relating to spaceport operations and Space Florida; amending s. 196.012, F.S.; revising the definition of the term "governmental purpose"; providing applicability; amending s. 212.08, F.S.; providing an exemption from the sales and use tax for defense or aerospace machinery and equipment; requiring an affidavit; providing penalties; providing liability under certain conditions; authorizing the Department of Revenue to adopt rules; amending s. 331.302, F.S.; providing that Space Florida is not an agency and is not subject to certain bidding and contract procedures under certain conditions; amending s. 331.303, F.S.; defining the terms "quintimodal transportation hub" and "spaceport director or commander"; amending s. 331.3051, F.S.; requiring Space Florida to enhance and promote the development and use of quintimodal transportation hubs in this state; creating s. 331.3052, F.S.; providing powers and duties of spaceport operators; providing applicability and construction; amending ss. 330.41, 331.310, and 692.201, F.S.; conforming cross-references; providing an effective date.

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

26 **Section 1. Subsection (6) of section 196.012, Florida**27 **Statutes, is amended to read:**28 196.012 Definitions.—For the purpose of this chapter, the
29 following terms are defined as follows, except where the context
30 clearly indicates otherwise:31 (6) Governmental, municipal, or public purpose or function
32 shall be deemed to be served or performed when the lessee under
33 any leasehold interest created in property of the United States,
34 the state or any of its political subdivisions, or any
35 municipality, agency, special district, authority, or other
36 public body corporate of the state is demonstrated to perform a
37 function or serve a governmental purpose which could properly be
38 performed or served by an appropriate governmental unit or which
39 is demonstrated to perform a function or serve a purpose which
40 would otherwise be a valid subject for the allocation of public
41 funds. For purposes of the preceding sentence, an activity
42 undertaken by a lessee which is permitted under the terms of its
43 lease of real property designated as an aviation area on an
44 airport layout plan which has been approved by the Federal
45 Aviation Administration and which real property is used for the
46 administration, operation, business offices and activities
47 related specifically thereto in connection with the conduct of
48 an aircraft full service fixed base operation which provides
49 goods and services to the general aviation public in the

51 promotion of air commerce shall be deemed an activity which
52 serves a governmental, municipal, or public purpose or function.
53 Any activity undertaken by a lessee which is permitted under the
54 terms of its lease of real property designated as a public
55 airport as defined in s. 332.004(14) by municipalities,
56 agencies, special districts, authorities, or other public bodies
57 corporate and public bodies politic of the state, a spaceport as
58 defined in s. 331.303, or which is located in a deepwater port
59 identified in s. 403.021(9)(b) and owned by one of the foregoing
60 governmental units, subject to a leasehold or other possessory
61 interest of a nongovernmental lessee that is deemed to perform
62 an aviation, airport, aerospace, maritime, or port purpose or
63 operation shall be deemed an activity that serves a
64 governmental, municipal, or public purpose. The use by a lessee,
65 licensee, or management company of real property or a portion
66 thereof as a convention center, visitor center, sports facility
67 with permanent seating, concert hall, arena, stadium, park, or
68 beach is deemed a use that serves a governmental, municipal, or
69 public purpose or function when access to the property is open
70 to the general public with or without a charge for admission. If
71 property deeded to a municipality by the United States is
72 subject to a requirement that the Federal Government, through a
73 schedule established by the Secretary of the Interior, determine
74 that the property is being maintained for public historic
75 preservation, park, or recreational purposes and if those

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76 conditions are not met the property will revert back to the
77 Federal Government, then such property shall be deemed to serve
78 a municipal or public purpose. The term "governmental purpose"
79 also includes a direct use of property on federal lands in
80 connection with the Federal Government's Space Exploration
81 Program, a defense or aerospace use, or spaceport activities as
82 defined in s. 212.02(22). Real property and tangible personal
83 property owned by the Federal Government or Space Florida and
84 used for defense and space exploration purposes, including any
85 use within this state by a private lessee for a defense or
86 aerospace contract, program, or project authorized by the board
87 of directors of Space Florida, or which is put to a use in
88 support thereof shall be deemed to perform an essential national
89 governmental purpose and shall be exempt. "Owned by the lessee"
90 as used in this chapter does not include personal property,
91 buildings, or other real property improvements used for the
92 administration, operation, business offices and activities
93 related specifically thereto in connection with the conduct of
94 an aircraft full service fixed based operation which provides
95 goods and services to the general aviation public in the
96 promotion of air commerce provided that the real property is
97 designated as an aviation area on an airport layout plan
98 approved by the Federal Aviation Administration. For purposes of
99 determination of "ownership," buildings and other real property
100 improvements which will revert to the airport authority or other

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101 governmental unit upon expiration of the term of the lease shall
102 be deemed "owned" by the governmental unit and not the lessee.
103 Also, for purposes of determination of ownership under this
104 section or s. 196.199(5), flight simulation training devices
105 qualified by the Federal Aviation Administration, and the
106 equipment and software necessary for the operation of such
107 devices, shall be deemed "owned" by a governmental unit and not
108 the lessee if such devices will revert to that governmental unit
109 upon the expiration of the term of the lease, provided the
110 governing body of the governmental unit has approved the lease
111 in writing. Providing two-way telecommunications services to the
112 public for hire by the use of a telecommunications facility, as
113 defined in s. 364.02(14), and for which a certificate is
114 required under chapter 364 does not constitute an exempt use for
115 purposes of s. 196.199, unless the telecommunications services
116 are provided by the operator of a public-use airport, as defined
117 in s. 332.004, for the operator's provision of
118 telecommunications services for the airport or its tenants,
119 concessionaires, or licensees, or unless the telecommunications
120 services are provided by a public hospital.

121 **Section 2.** The amendments made by this act to s. 196.012,
122 Florida Statutes, first apply to the 2027 ad valorem tax roll.

123 **Section 3. Paragraph (w) is added to subsection (5) of**
124 **section 212.08, Florida Statutes, to read:**

125 212.08 Sales, rental, use, consumption, distribution, and

126 storage tax; specified exemptions.—The sale at retail, the
127 rental, the use, the consumption, the distribution, and the
128 storage to be used or consumed in this state of the following
129 are hereby specifically exempt from the tax imposed by this
130 chapter.

131 (5) EXEMPTIONS; ACCOUNT OF USE.—

132 (w) Defense or aerospace machinery and equipment.—

133 1. Tangible personal property owned by Space Florida and
134 leased to a private entity pursuant to a lease, license, or
135 other written agreement is exempt from the tax imposed by this
136 chapter if the lease requires that the property be used by the
137 lessee solely in connection with a defense or aerospace
138 contract, program, or project authorized by the board of
139 directors of Space Florida pursuant to its powers under s.

140 331.305.

141 2. The lessee must furnish Space Florida with an affidavit
142 affirming that the leased property will meet the conditions
143 specified in subparagraph 1. for the entire duration of the
144 lease, license, or other written agreement. The lessee shall
145 maintain a copy of such affidavit and is liable for the tax
146 imposed by this chapter if the leased property is used for a
147 nonqualifying purpose at any time during the term of the lease,
148 license, or other written agreement.

149 3. A person furnishing a false affidavit to the vendor for
150 the purpose of evading payment of the tax imposed under this

151 chapter is subject to the penalty set forth in s. 212.085 and as
152 otherwise provided by law.

153 4. The department may adopt rules as necessary to
154 implement this paragraph.

155 **Section 4. Subsection (4) of section 331.302, Florida**
156 **Statutes, is amended to read:**

157 331.302 Space Florida; creation; purpose.—

158 (4) (a) Space Florida is not an agency as defined in ss.
159 216.011 and 287.012.

160 (b) Space Florida is not an agency as defined in s.
161 287.055(2) (b) and is not subject to s. 255.20 when it purchases
162 professional services or construction services, or both, using
163 nonappropriated state funds. Space Florida must attest in
164 writing that such funds are nonappropriated.

165 **Section 5. Subsections (15) through (17) and (18) through**
166 **(21) of section 331.303, Florida Statutes, are renumbered as**
167 **subsections (16) through (18) and (20) through (23),**
168 **respectively, and new subsections (15) and (19) are added to**
169 **that section to read:**

170 331.303 Definitions.—

171 (15) "Quintimodal transportation hub" means a spaceport
172 territory within which interconnected transportation facilities
173 are available to move people or property by means of road,
174 railroad, airport, seaport, and spaceport facilities.

175 (19) "Spaceport director or commander" means the

176 individual designated by the governing body, agency, or military
177 authority of a spaceport territory to administer the operations,
178 maintenance, safety, and local agreements of that facility.

179 **Section 6. Subsections (16) and (17) of section 331.3051,**
180 **Florida Statutes, are renumbered as subsections (17) and (18),**
181 **respectively, and a new subsection (16) is added to that section**
182 **to read:**

183 331.3051 Duties of Space Florida.—Space Florida shall:

184 (16) In coordination with the Department of
185 Transportation, metropolitan planning organizations, and local
186 governments, enhance and promote the development and use of
187 quintimodal transportation hubs in this state.

188 **Section 7. Section 331.3052, Florida Statutes, is created**
189 **to read:**

190 331.3052 Powers and duties of spaceport operators.—
191 (1) Notwithstanding any other provision of this part,
192 authority over the operational oversight, management, and day-
193 to-day administration of each spaceport shall be vested in the
194 spaceport director or commander for that facility.

195 (2) Space Florida shall be responsible for statewide
196 strategic planning, financing, economic development, and
197 intergovernmental coordination, but may not exercise direct
198 control over local operational decisions unless:

199 (a) Specifically requested in writing by the spaceport
200 director or commander; or

201 (b) Required to comply with applicable federal law or
202 regulation.

203 (3) Each spaceport shall develop and maintain an
204 operational governance plan consistent with Space Florida's
205 statewide strategic plan. Such plan must be submitted annually
206 to Space Florida, but is not subject to approval by Space
207 Florida.

208 (4) Each spaceport shall maintain an updated list of
209 spaceport site readiness development projects consistent with
210 its operational governance plan and with Space Florida's
211 spaceport master plan developed under s. 331.360. Such projects
212 include, but are not limited to, utility and commodity supply
213 extension, transportation infrastructure expansion,
214 environmental reviews, and similar activities that, if
215 completed, will support the future expansion of spaceport
216 operations and related space and hypersonic industry activities
217 including, but not limited to, payload processing, system
218 manufacturing, and testing. Such list must be submitted annually
219 to Space Florida.

220 (5) This section does not diminish Space Florida's
221 authority to finance, lease, or own spaceport facilities or to
222 coordinate economic development initiatives across multiple
223 spaceport territories.

224 (6) The powers and duties provided in this section do not
225 apply to federal property.

226 **Section 8. Paragraph (b) of subsection (2) of section**
227 **330.41, Florida Statutes, is amended to read:**

228 330.41 Unmanned Aircraft Systems Act.—

229 (2) DEFINITIONS.—As used in this act, the term:

230 (b) "Critical infrastructure facility" means any of the
231 following, if completely enclosed by a fence or other physical
232 barrier that is obviously designed to exclude intruders, or if
233 clearly marked with a sign or signs which indicate that entry is
234 forbidden and which are posted on the property in a manner
235 reasonably likely to come to the attention of intruders:

236 1. A power generation or transmission facility,
237 substation, switching station, or electrical control center.

238 2. A chemical or rubber manufacturing or storage facility.

239 3. A water intake structure, water treatment facility,
240 wastewater treatment plant, or pump station.

241 4. A mining facility.

242 5. A natural gas or compressed gas compressor station,
243 storage facility, or natural gas or compressed gas pipeline.

244 6. A liquid natural gas or propane gas terminal or storage
245 facility.

246 7. Any portion of an aboveground oil or gas pipeline.

247 8. A refinery.

248 9. A gas processing plant, including a plant used in the
249 processing, treatment, or fractionation of natural gas.

250 10. A wireless or wired communications facility, including

251 the tower, antennas, support structures, and all associated
252 ground-based equipment.

253 11. A seaport as listed in s. 311.09(1), which need not be
254 completely enclosed by a fence or other physical barrier and
255 need not be marked with a sign or signs indicating that entry is
256 forbidden.

257 12. An inland port or other facility or group of
258 facilities serving as a point of intermodal transfer of freight
259 in a specific area physically separated from a seaport.

260 13. An airport as defined in s. 330.27.

261 14. A spaceport territory as defined in s. 331.303 s.
262 ~~331.303(19)~~.

263 15. A military installation as defined in 10 U.S.C. s.
264 2801(c) (4) and an armory as defined in s. 250.01.

265 16. A dam as defined in s. 373.403(1) or other structures,
266 such as locks, floodgates, or dikes, which are designed to
267 maintain or control the level of navigable waterways.

268 17. A state correctional institution as defined in s.
269 944.02 or a contractor-operated correctional facility authorized
270 under chapter 957.

271 18. A secure detention center or facility as defined in s.
272 985.03, or a moderate-risk residential facility, a high-risk
273 residential facility, or a maximum-risk residential facility as
274 those terms are described in s. 985.03(44).

275 19. A county detention facility as defined in s. 951.23.

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276 20. A critical infrastructure facility as defined in s.
277 692.201.

278 **Section 9. Paragraph (e) of subsection (2) of section
279 331.310, Florida Statutes, is amended to read:**

280 331.310 Powers and duties of the board of directors.—
281 (2) The board of directors shall:
282 (e) Prepare an annual report of operations as a supplement
283 to the annual report required under s. 331.3051(18) s.
284 ~~331.3051(17)~~. The report must include, but not be limited to, a
285 balance sheet, an income statement, a statement of changes in
286 financial position, a reconciliation of changes in equity
287 accounts, a summary of significant accounting principles, the
288 auditor's report, a summary of the status of existing and
289 proposed bonding projects, comments from management about the
290 year's business, and prospects for the next year.

291 **Section 10. Paragraph (i) of subsection (2) of section
292 692.201, Florida Statutes, is amended to read:**

293 692.201 Definitions.—As used in this part, the term:
294 (2) "Critical infrastructure facility" means any of the
295 following, if it employs measures such as fences, barriers, or
296 guard posts that are designed to exclude unauthorized persons:
297 (i) A spaceport territory as defined in s. 331.303 s.
298 ~~331.303(19)~~.

299 **Section 11.** This act shall take effect July 1, 2026.