

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Transportation

BILL: SB 1362

INTRODUCER: Senator Harrell

SUBJECT: Advanced Air Mobility

DATE: February 2, 2026

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Johnson</u>	<u>Vickers</u>	<u>TR</u>	<u>Pre-meeting</u>
2.	_____	_____	<u>FT</u>	_____
3.	_____	_____	<u>AP</u>	_____

I. Summary:

SB 1362 may be cited as the Advanced Air Mobility Competitiveness and Infrastructure Act. The bill includes the following provisions:

- Defines the term “vertiport.”
- Provides sales tax exemptions for electrical vertical takeoff and landing (eVTOL) aircraft, batteries, training devices, and electricity used for eVTOL training operations.
- Amends the definition of the term “qualifying projects” for purposes of public-private partnerships to include vertiports and charging stations.
- Limits certain liabilities for vertiport operators that post and maintain signage notifying the public of such protections.
- Incorporates vertiport-related infrastructure into commercial service airport infrastructure preservation programs.
- Authorizes the Florida Department of Transportation (FDOT) to fund vertiport projects.
- Requires FDOT to create a model vertiport siting code, establish vertiport demonstration corridors, and adopt rules for coordinating among various entities with respect to vertiports.
- Requires FDOT to expeditiously approve vertiports adopting the model siting code.
- Preempts to the state the regulation of vertiport design, aeronautical operation, and aviation safety.
- Preempts to the state the regulation of electric aircraft charging stations and associated infrastructure.
- Requires local governmental entities to review certain permits for electric aircraft charging stations and provides an application for such a permit is deemed approved if certain action is not taken within 15 days.

The bill has a fiscal impact on private and governmental sectors. See Section V., Fiscal Impact Section for details.

This bill takes effect July 1, 2026.

II. Present Situation:

For ease of organization and readability, the present situation is discussed below with the effect of proposed changes.

III. Effect of Proposed Changes:

Short Title (Section 1)

The bill creates the Advanced Air Mobility Competitiveness and Infrastructure Act.

Advanced Air Mobility

Federal law defines the term “Advanced Air Mobility” (AAM) as a transportation system that transports people and property by air between two points in the United States using aircraft with advanced technologies, including electric aircraft or electric vertical take-off and landing aircraft, in controlled and uncontrolled airspace.¹

AAM encompasses new technologies and business models designed to enable small, low-altitude aircraft operations at increasing scale and decreasing cost. It introduces new aircraft designs, including manned and unmanned aircraft with novel flight characteristics, control schemes, modes of operation and propulsion sources, that can fly quietly and efficiently.² AAM also includes air traffic management solutions to manage high volumes of aircraft safely, securely, and efficiently at low altitudes. Finally, AAM incorporates new and modified infrastructure that integrates flight networks into the hearts of communities.³

The Florida Department of Transportation (FDOT) is laying the groundwork to build an intercity AAM “Aerial Highway Network” connecting major metropolitan areas across Florida.⁴ In addition to performing research and development at its SunTrax test facility, FDOT is developing custom curriculums to establish unique requirements for licensing to safely operate within the AAM Network.⁵

SunTrax, FDOT’s research facility in Polk County, has been designated as the research and development testing hub of the Florida’s AAM program.⁶ Early development phases of vertiport

¹ United States Department of Transportation (USDOT), *The Advanced Air Mobility National Strategy, A Bold Policy Vision for 2026-2036*, December 17, 2025, p. 1. Available at: https://www.transportation.gov/sites/dot.gov/files/2025-12/AAM%20National%20Strategy%202025_508c_251201.pdf (last visited January 12, 2026).

² *Id.*

³ SunTrax Air, <https://suntraxfl.com/suntrax-air/> (last visited January 28, 2026).

⁴ 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 January 28, 2026).

⁵ *Id.*

⁶ Central Florida Development Council, SunTrax Named Florida’s Home for Advanced Air Mobility, Positioning Polk as Statewide Innovation Leader, November 18, 2025. <https://www.cfdc.org/suntrax-named-floridas-home-for-advanced-air-mobility-positioning-polk-as-statewide-innovation-leader/> (last visited January 28, 2026).

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.⁷

Vertiport Definition (Section 7)

Present Situation

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.⁸

For the purposes of the Supply Chain Innovation Grant Program,⁹ the term “vertiport” is defined to mean a system or infrastructure with supporting services and equipment used for landing, ground handling, and takeoff of manned or unmanned vertical takeoff and landing aircraft.¹⁰

Effect of Proposed Changes

The bill creates s. 332.151(1), F.S. to define the term “vertiport” to mean 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, or 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.

Sales Tax Exemptions - Electric Vertical Takeoff and Landing Vehicles (Section 2)

Present Situation

Florida levies six percent sales and use tax on the sale or rental of most tangible personal property,¹¹ admissions,¹² transient rentals,¹³ 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.¹⁴

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.¹⁵ 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.

⁷ SunTrax Air, <https://suntraxfl.com/suntrax-air/> (last visited January 28, 2026).

⁸ Federal Aviation Administration, *Advanced Air Mobility Infrastructure*, https://www.faa.gov/airports/new_entrants/aam_infrastructure (last visited Jan. 27, 2026).

⁹ The Supply Chain Innovation Grant Program is administered by the Florida Department of Commerce.

¹⁰ Section 288.102(3)(d), F.S.

¹¹ Section 212.05(1)(a)l.a., F.S.

¹² Section 212.04(1)(b), F.S.

¹³ Section 212.03(1)(a), F.S.

¹⁴ Section 212.07(2), F.S.

¹⁵ Section 212.055, F.S.

212, F.S.], and communications services as defined in ch. 202.”¹⁶ The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold or delivered.¹⁷

Generally, tangible personal property that is sold in an isolated or occasional sale is exempt from the state sales and use tax.¹⁸ However, the sale of mobile homes, aircraft, boats, and motor vehicles are expressly excluded from the isolated or occasional state sales and use tax exemption.¹⁹

Florida Taxation of Aircraft

Aircraft purchased through a local dealer or broker are taxed as tangible personal property and is subject to a six percent sales tax at the time of the sale.²⁰ A discretionary local sales tax on up to the first \$5,000 of the purchase price may also be added to the tax.²¹ 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.²²

Aircraft Sales and Use Tax Exemptions

Common Carrier Exemptions—Sales and Lease Tax

Aircraft operated by a common carrier that either have a maximum certified takeoff weight of more than 15,000 pounds, and those deemed “qualified aircraft” are exempt from Florida’s sales and use tax.²³ Aircraft with a 15,000 pound maximum certified takeoff weight are exempt from sales tax.²⁴

Common Carrier Exemption - Tax on Aircraft 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.²⁵ 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.²⁶

¹⁶ Section 212.054(2)(a), F.S.

¹⁷ Office of Economic and Demographic Research, *Florida Tax Handbook*, 242-243. (2024), available at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2024.pdf> (last visited January 28, 2026).

¹⁸ Rule 12A-1.037(1), F.A.C.

¹⁹ See, s. 212.05(1)(a)1.b., F.S., and Rule 12A-1.037(2)(a)1., F.A.C.

²⁰ Section 212.05(1), F.S.

²¹ 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 January 28, 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 January 28, 2026).

²² Section 212.05(1)(a)2, F.S. See also, DOR, *Form GT-800008*.

²³ Section 212.08(7)(ss), F.S. For that purpose, the term “qualified aircraft” is defined to mean any aircraft that has a maximum certified takeoff weight of less than 10,000 pounds and that is equipped with twin turbofan engines that meet Stage IV noise requirements that 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. See s. 212.02(33), F.S. In order to qualify for this sales and lease tax exemption, the qualified aircraft must be offered for use in a Florida university’s flight training and research program. See s. 212.0801, F.S.

²⁴ Section 212.08(7)(ss), F.S.

²⁵ Section 212.08(7)(ee), F.S.

²⁶ Section 212.08(7)(rr), F.S.

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.”²⁷ However, the nonresident purchaser must remove the aircraft from Florida within 10 days of its purchase.²⁸ 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.²⁹

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.³⁰

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.³¹ However, the nonresident aircraft must be removed from Florida within 20 days of completion of the repairs to maintain this exemption.³²

Taxation on the Sale of Electricity

Florida levies on sales of electrical power or energy the sales and use tax at a rate of 4.35 percent.³³ Some uses of electricity exempt from sales tax are sales of residential households or owners of residential models;³⁴ electricity used exclusively at a data center;³⁵ and certain agricultural uses of electricity if the exempt use is separately metered.³⁶

Distribution of Sales Tax Collections

The Department of Revenue (DOR) distributes state sales tax proceeds to various state trust funds and local governments, with any remaining sales tax proceeds distributed to the General Revenue Fund.³⁷

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

²⁷ Sections 212.08(7)(fff)1. and 212.05(1)(a)2., F.S.

²⁸ Section 212.05(2)(a), F.S.

²⁹ Section 212.08(7)(fff)1., F.S.

³⁰ Section 212.08(7)(ee), F.S.

³¹ Section 212.08(7)(fff)2., F.S.

³² Section 212.05(2)(f), F.S.

³³ Section 212.05(1)(e)1.c., F.S.

³⁴ Section 212.08(7)(j), F.S.

³⁵ Section 212.08(5)(r), F.S.

³⁶ Section 212.08(5)(e)2., F.S.

³⁷ Section 212.20(6), F.S.

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.³⁸

Effect of Proposed Changes

The bill creates s. 212.08(7), F.S., to exempt from sales and use tax the sale of eVTOL aircraft, batteries, and training devices placed into service for at least 36 months. The bill also exempts from sales and use tax the sale of electricity used for eVTOL takeoff and landing operations.

Public Private Partnerships (Section 3)

Present Situation

Section 255.065, F.S., authorizes public-private partnerships between a responsible public entity³⁹ and a private entity⁴⁰ for a qualifying project. That statute provides requirements for project approval and agreements related to the partnership. For purposes of these partnerships, the term “qualifying project” is defined to mean:

- A facility or project that serves a public purpose, including any ferry or mass transit facility, vehicle parking facility, airport or seaport facility, rail facility or project, fuel supply facility, oil or gas pipeline, medical or nursing care facility, recreational facility, sporting or cultural facility, or educational facility or other building or facility that is used or will be used by a public educational institution, or any other public facility or infrastructure that is used or will be used by the public at large or in support of an accepted public purpose or activity;
- An improvement 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
- For 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.⁴¹

Effect of Proposed Changes

The bill amends s. 255.065(1)(i), F.S., to add vertiports and charging systems to the definition of the term of “qualifying project” for purposes of public-private partnerships.

³⁸ Jacob Biba, *What are eVTOLs? Are They the Future of Aviation*. September 12, 2025. <https://builtin.com/articles/evtol-aircraft> (last visited January 28, 2026).

³⁹ Section 255.065(1)(j), F.S., defines the term “responsible public entity” to mean 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.

⁴⁰ Section 255.065(1)(g), F.S., defines the term “private entity” to mean 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.

⁴¹ Section 255.065(1)(i), F.S.

Limitations on Liability for Vertiport Operators (Section 4)

Present Situation

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.⁴²

Gross negligence is a course of conduct which a reasonable and prudent person knows would probably and most likely result in injury to another.⁴³ To prove gross negligence, a plaintiff must usually show that the defendant had knowledge or awareness of imminent danger to another and acted or failed to act with a conscious disregard for the consequences.⁴⁴ Once proven, gross negligence may support a punitive damages award.⁴⁵ Beyond gross negligence are several other degrees of misconduct, such as "recklessness" and "intentional actions."⁴⁶

Effect of Proposed Changes

The bill creates s. 330.412, F.S., to limit the liability of vertiport operators. The bill provides that a vertiport operator is not liable for any personal injury, wrongful death, property damage, or other economic loss related to his or her acts or omissions in the performance of his or her services unless the act or omission constitutes gross negligence or willful misconduct.

The bill provides that this limitation on liability applies only if the vertiport operator posts and maintains a clearly legible warning sign in a conspicuous location at the vertiport which notifies the public of the liability protections provided.

The bill requires FDOT to adopt rules to implement this provision.

FDOT Airport Development and Assistance Act (Section 5)

Present Situation

The Florida Airport Development and Assistance Act⁴⁷ provides FDOT's statutory duties regarding aviation development and assistance. These duties include providing financial and

⁴² Florida Practice Series s. 1.1; see *Barnett v. Dept. of Financial Services*, 303 So. 3d 508 (Fla. 2020)

⁴³ See *Clements*, 88 So. 2d 505; 6 Florida Practice Series s. 1.2.

⁴⁴ See *Carraway v. Revell*, 116 So. 2d 16 (Fla. 1959).

⁴⁵ Punitive damages are awarded in addition to actual damages to punish a defendant for behavior considered especially harmful. Florida generally caps punitive damage awards at \$500,000 or triple the value of compensatory damages, whichever is greater, and caps cases of intentional misconduct with a financial motivation at two million dollars or four times the amount of compensatory damages, whichever is greater. S. 768.73(1), F.S.

⁴⁶ See *Glaab v. Caudill*, 236 So. 2d 180 (Fla. 2d DCA 1970); 6 Florida Practice Series s. 1.2; s. 768.72(2), F.S.

⁴⁷ S. 332.003-332.007, F.S.

technical assistance to airports⁴⁸ and encouraging the maximum allocation of federal funds to local airport projects.⁴⁹

Each commercial service airport⁵⁰ must establish and maintain a comprehensive airport infrastructure program to ensure the ongoing preservation of airport infrastructure and facilities in safe and serviceable condition.⁵¹ For purposes of this program, the term “airport infrastructure” means the facilities, systems, and structural components of an airport necessary for the safe and efficient movement of people and goods.⁵²

Beginning November 1, 2025, and annually thereafter, each commercial service airport must certify to FDOT that it has established and maintains a comprehensive airport infrastructure program, related to infrastructure investment and preventative maintenance.⁵³

Subject to the availability of appropriated funds, FDOT is authorized to participate in the capital cost of certain public-use airport and aviation development projects. The local match requirement varies based on the project type and availability of federal funds.⁵⁴

Effect of Proposed Changes

The bill amends s. 332.007(2)(v), F.S., to include vertiport pads, safety zones, charging systems, grid upgrades, and resilience energy systems to the definition of the term “airport infrastructure” for purposes of commercial service airport comprehensive infrastructure programs.

The bill authorizes FDOT, when federal funds are not available, to fund to 100 percent of the project cost for a public or private vertiport. If federal funds are available, FDOT may fund up to 80 percent of the nonfederal share of such project costs.

FDOT Responsibilities - Advanced Air Mobility (Section 6)

Present Situation

In 2025, the Legislature created s. 332.15, F.S., relating to advanced air mobility to require FDOT to:

- Address the need for vertiports, advanced air mobility, and other advances in aviation technology in its statewide aviation system plan⁵⁵ and its work program.⁵⁶
- Designate, within FDOT, a subject matter expert on AAM to serve as a resource for local jurisdictions navigating advances in aviation technology.
- Conduct a review of airport hazard zone regulations.

⁴⁸ Section 332.006(4), F.S.

⁴⁹ Section 332.006(8), F.S.

⁵⁰ Section 322.0075(1)(a), F.S., defines the term “commercial service airport” to mean an airport providing commercial service, including large, medium, small, and nonhub airports as classified by the Federal Aviation Administration.

⁵¹ Section 332.007(2)(c), F.S.

⁵² Section 332.007(2)(c), F.S.

⁵³ Section 332.007(2)(c), F.S.

⁵⁴ Section 332.007(7), F.S.

⁵⁵ The statewide aviation system plan is required under s. 332.006(1), F.S.

⁵⁶ FDOT’s work program is developed, adopted, and amended pursuant to s. 339.135, F.S.

- Provide coordination and assistance for the development of a viable AAM system plan in this state.⁵⁷

Effect of Proposed Changes

The bill amends s. 322.15, F.S., to require FDOT to create a model vertiport siting code, establish vertiport demonstration corridors, and adopt rules for coordination among FDOT, the FAA, and local governmental entities with respect to vertiports.

Vertiport Siting (Section 7)

Present Situation

The term “vertiport” is included in the definition of “airport” for purposes of the Florida Airport Licensing Law.⁵⁸ Thus, vertiports are subject to FDOT site approval, registration, certification, and licensure requirements.⁵⁹

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.⁶⁰

Florida law recognizes two types of preemption: express and implied. Express preemption requires a specific legislative statement; it cannot be implied or inferred.⁶¹ Express preemption of a field by the Legislature must be accomplished by clear language stating that intent.⁶² In cases where the Legislature expressly or specifically preempts an area, there is no problem with ascertaining what the Legislature intended.⁶³ 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.⁶⁴

Effect of Proposed Changes

The bill creates s. 332.151, F.S., to require FDOT to expeditiously approve vertiports adopting its model vertiport siting code.

⁵⁷ This is in coordination with the Florida Department of Commerce.

⁵⁸ Section 330.27(3), F.S.

⁵⁹ Section 330.30, F.S.

⁶⁰ 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 January 28, 2026).

⁶¹ 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).

⁶² *Mulligan*, 934 So. 2d at 1243.

⁶³ *Sarasota Alliance for Fair Elections, Inc. v. Browning*, 28 So. 3d 880, 886 (Fla. 2010).

⁶⁴ See, e.g., *Nat’l Rifle Ass’n of Am., Inc. v. City of S. Miami*, 812 So.2d 504 (Fla. 3d DCA 2002).

The bill preempts to the state the regulation of vertiport design, aeronautical operations, and aviation safety to ensure consistency with federal regulations. This preemption does not apply to local land use and zoning authority or to reasonable noise compatibility ordinances, provided that such local regulations do not effectively prohibit the operation of AAM aircraft authorized by the FAA.

The bill preempts to the state regulation of electric aircraft charging stations and associated infrastructure. The bill prohibits a local governmental entity from enacting or enforcing an ordinance or regulation related to the design, construction, or installation of electric aircraft charging stations.

The bill requires local governmental entities to issue any required building permits for electric aircraft charging stations based solely upon the station's compliance with FDOT-established standards.

The bill provides that if a local governmental entity does not approve or deny a permit application for an electric vehicle charging station within 15 business days after receiving a complete application, the application is deemed approved.

Effective Date (Section 8)

This bill takes effect July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The bill creates sales and use tax exemptions on the sale of eVTOL aircraft, batteries, and training devices placed into service for at least 36 months and for electricity used for eVTOL training operations.

B. Private Sector Impact:

Purchasers and users of eVTOLs may experience a reduction in costs associated with the sales tax exemption.

Limiting the liability of vertiport operators may reduce their insurance costs.

C. Government Sector Impact:

This bill has not yet been scored by the Revenue Estimating Conference (REC). On February 21, 2025, the REC scored a previous bill with a sales tax exemption for eVTOL aircraft and estimated that it will have a negative recurring impact on General Revenue of \$8.1 million annually, with a recurring insignificant negative fiscal impact to state trust funds. The REC also estimated that the bill will have a negative recurring impact of \$1.1 million annually to local revenues.⁶⁵

The REC's analysis was based on the estimated eVTOL price ranges between \$120,000 and \$10,000,000, and an assumption of limited expected use within five years and more widespread use within 10 years. The REC's estimate was based on a proposed amendment defining the terms "eVTOL aircraft" and "operator," and providing that an eVTOL aircraft does not include a drone.⁶⁶

DOR may incur indeterminate costs to amend its rules to implement the sales tax exemption created in the bill.

FDOT may incur indeterminate costs to establish a model vertiport siting code and establishing vertiport demonstration corridors. FDOT may also incur costs to adopt rules required by the bill.

VI. Technical Deficiencies:

Line 215 of the bill discusses electric aircraft charging stations based on compliance with FDOT standards. However, the bill does not require FDOT to establish such standards.

⁶⁵ Revenue Estimating Conference, 2025 Conference Results, pp. 51-53. Available at: https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/impact0221.pdf (last visited January 28, 2026).

⁶⁶ *Id.*

VII. Related Issues:

DOR has raised several issues associated with implementing and administering the sales tax exemption. These issues include:

- The term “electric vertical takeoff and landing aircraft” is not defined in the bill or in Florida law.
- The bill is not clear as to what batteries would be included in the sales tax exemption.
- The bill is not clear as to what constitutes an eVTOL training device.
- The bill is not clear as to how to determine when a training device has been placed into service in order to determine when the minimum 36 months in service has been achieved.
- The bill is not clear as to how to determine that electricity is being used for eVTOL training operations.
- The bill is not clear whether the use of electricity must be used exclusively for eVTOL training operations in order to be exempt from sales tax.⁶⁷

The bill may need to be amended to address licensing, certification, and registration of vertiports under the Florida Airport Licensing Law.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 212.08, 255.065, 332.007, and 332.15.

This bill creates the following sections of the Florida Statutes: 330.412 and 332.151.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill’s introducer or the Florida Senate.

⁶⁷ Florida Department of Revenue, *Agency Analysis of 2026 House Bill 1093*, p. 4. (On file with Senate Committee on Transportation).