

1 A bill to be entitled
 2 An act relating to aircraft taxes; amending s. 212.05,
 3 F.S.; providing the maximum tax that may be collected
 4 on each sale and use of an aircraft; amending s.
 5 212.08, F.S.; expanding a tax exemption on aircraft
 6 sales and leases; providing an effective date.

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

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 10 Section 1. Subsection (5) of section 212.05, Florida
 11 Statutes, is amended to read:

12 212.05 Sales, storage, use tax.—It is hereby declared to
 13 be the legislative intent that every person is exercising a
 14 taxable privilege who engages in the business of selling
 15 tangible personal property at retail in this state, including
 16 the business of making or facilitating remote sales; who rents
 17 or furnishes any of the things or services taxable under this
 18 chapter; or who stores for use or consumption in this state any
 19 item or article of tangible personal property as defined herein
 20 and who leases or rents such property within the state.

21 (5) Notwithstanding any other provision of this chapter,
 22 the maximum amount of tax imposed under this chapter and
 23 collected on each sale or use of a boat or aircraft in this
 24 state may not exceed \$18,000 and on each repair of a boat in
 25 this state may not exceed \$60,000.

26 Section 2. Paragraph (ss) of subsection (7) of section
27 212.08, Florida Statutes, is amended to read:

28 212.08 Sales, rental, use, consumption, distribution, and
29 storage tax; specified exemptions.—The sale at retail, the
30 rental, the use, the consumption, the distribution, and the
31 storage to be used or consumed in this state of the following
32 are hereby specifically exempt from the tax imposed by this
33 chapter.

34 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
35 entity by this chapter do not inure to any transaction that is
36 otherwise taxable under this chapter when payment is made by a
37 representative or employee of the entity by any means,
38 including, but not limited to, cash, check, or credit card, even
39 when that representative or employee is subsequently reimbursed
40 by the entity. In addition, exemptions provided to any entity by
41 this subsection do not inure to any transaction that is
42 otherwise taxable under this chapter unless the entity has
43 obtained a sales tax exemption certificate from the department
44 or the entity obtains or provides other documentation as
45 required by the department. Eligible purchases or leases made
46 with such a certificate must be in strict compliance with this
47 subsection and departmental rules, and any person who makes an
48 exempt purchase with a certificate that is not in strict
49 compliance with this subsection and the rules is liable for and
50 shall pay the tax. The department may adopt rules to administer

51 | this subsection.

52 | (ss) Aircraft sales or leases.—The sale or lease of a
53 | qualified aircraft or an aircraft of less than 12,500 or more
54 | than 15,000 pounds maximum certified takeoff weight for use by a
55 | common carrier is exempt from the tax imposed by this chapter.
56 | As used in this paragraph, "common carrier" means an airline
57 | operating under Federal Aviation Administration regulations
58 | contained in Title 14, chapter I, part 121 or part 129 of the
59 | Code of Federal Regulations.

60 | Section 3. This act shall take effect July 1, 2024.