

By Senator Bennett

21-01091-11

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1 A bill to be entitled

2 An act relating to taxes; amending s. 212.08, F.S.;

3 expanding exemptions from the sales and use tax on

4 labor and parts and equipment used in aircraft repairs

5 on certain aircraft weighing more than 2,000 pounds;

6 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. Paragraphs (ee) and (rr) of subsection (7) of

11 section 212.08, Florida Statutes, are amended to read:

12 212.08 Sales, rental, use, consumption, distribution, and

13 storage tax; specified exemptions.—The sale at retail, the

14 rental, the use, the consumption, the distribution, and the

15 storage to be used or consumed in this state of the following

16 are hereby specifically exempt from the tax imposed by this

17 chapter.

18 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any

19 entity by this chapter do not inure to any transaction that is

20 otherwise taxable under this chapter when payment is made by a

21 representative or employee of the entity by any means,

22 including, but not limited to, cash, check, or credit card, even

23 when that representative or employee is subsequently reimbursed

24 by the entity. In addition, exemptions provided to any entity by

25 this subsection do not inure to any transaction that is

26 otherwise taxable under this chapter unless the entity has

27 obtained a sales tax exemption certificate from the department

28 or the entity obtains or provides other documentation as

29 required by the department. Eligible purchases or leases made

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30 with such a certificate must be in strict compliance with this  
31 subsection and departmental rules, and any person who makes an  
32 exempt purchase with a certificate that is not in strict  
33 compliance with this subsection and the rules is liable for and  
34 shall pay the tax. The department may adopt rules to administer  
35 this subsection.

36 (ee) *Aircraft repair and maintenance labor charges.*—There  
37 shall be exempt from the tax imposed by this chapter all labor  
38 charges for the repair and maintenance of qualified aircraft,  
39 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified  
40 takeoff weight, and rotary wing aircraft of more than 10,000  
41 pounds maximum certified takeoff weight. Except as otherwise  
42 provided in this chapter, charges for parts and equipment  
43 furnished in connection with such labor charges are taxable.

44 (rr) *Equipment used in aircraft repair and maintenance.*—  
45 There shall be exempt from the tax imposed by this chapter  
46 replacement engines, parts, and equipment used in the repair or  
47 maintenance of qualified aircraft, aircraft of more than 2,000  
48 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing  
49 aircraft of more than 10,300 pounds maximum certified takeoff  
50 weight, when such parts or equipment are installed on such  
51 aircraft that is being repaired or maintained in this state.

52 Section 2. This act shall take effect July 1, 2011.