

HB 1321

2010

1                   A bill to be entitled  
2           An act relating to the tax on sales, use, and other  
3           transactions; amending s. 212.08, F.S.; exempting sales of  
4           certain materials for castings used to manufacture,  
5           produce, or modify certain gas turbine engine parts;  
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. Paragraph (ggg) is added to subsection (7) of  
11           section 212.08, Florida Statutes, 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

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29 | required by the department. Eligible purchases or leases made  
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 |       (ggg) Gas turbine engine parts.-There shall be exempt from  
37 | the tax imposed by this chapter sales or use of cores, patterns,  
38 | molds, and other materials consumed in the production of  
39 | castings that are used for the manufacture, production, or  
40 | modification of gas turbine engine parts used on aircraft and  
41 | industrial gas turbines.

42 |       Section 2. This act shall take effect July 1, 2010.