



853902

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/18/2010	.	
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	.	

The Policy and Steering Committee on Ways and Means (Gaetz) recommended the following:

Senate Amendment (with directory and title amendments)

Between lines 944 and 945
insert:

(7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any entity by this chapter do not inure to any transaction that is otherwise taxable under this chapter when payment is made by a representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even when that representative or employee is subsequently reimbursed by the entity. In addition, exemptions provided to any entity by this subsection do not inure to any transaction that is



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13 otherwise taxable under this chapter unless the entity has
14 obtained a sales tax exemption certificate from the department
15 or the entity obtains or provides other documentation as
16 required by the department. Eligible purchases or leases made
17 with such a certificate must be in strict compliance with this
18 subsection and departmental rules, and any person who makes an
19 exempt purchase with a certificate that is not in strict
20 compliance with this subsection and the rules is liable for and
21 shall pay the tax. The department may adopt rules to administer
22 this subsection.

23 (ggg) Aircraft temporarily in the state.-

24 1. An aircraft owned by a nonresident is exempt from the
25 use tax imposed by this chapter if the aircraft enters and
26 remains in this state for less than a total of 21 days during
27 the 6-month period after the date of purchase. The temporary use
28 of the aircraft and subsequent removal from this state may be
29 proven by invoices for fuel, tie-down, or hangar charges issued
30 by out-of-state vendors or suppliers or similar documentation
31 that clearly and specifically identifies the aircraft. The
32 exemption created by this subparagraph is in addition to the
33 exemptions provided in subparagraph 2. and s. 212.05(1)(a).

34 2. An aircraft owned by a nonresident is exempt from the
35 use tax imposed by this chapter if the aircraft enters or
36 remains in this state exclusively for the purpose of flight
37 training, repairs, alterations, refitting, or modification. Such
38 purposes must be supported by written documentation issued by
39 in-state vendors or suppliers which clearly and specifically
40 identifies the aircraft. The exemption created by this
41 subparagraph is in addition to the exemptions provided in



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42 subparagraph 1. and s. 212.05(1) (a).

43

44 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

45 And the directory clause is amended as follows:

46 Delete lines 634 - 636

47 and insert:

48 Section 5. Effective July 1, 2010, paragraphs (b) and (g)
49 of subsection (5) of section 212.08, Florida Statutes, are
50 amended, paragraph (q) is added to that subsection, and
51 paragraph (ggg) is added to subsection (7) of that section, to
52 read:

53

54 ===== T I T L E A M E N D M E N T =====

55 And the title is amended as follows:

56 Delete line 33

57 and insert:

58 financial incentive program; providing an exemption
59 from the use tax for an aircraft that temporarily
60 enters the state or is temporarily in the state for
61 certain purposes; requiring documentation that
62 identifies the aircraft in order to qualify for the
63 exemption; providing that the exemption is in addition
64 to certain other exemptions; amending s. 231.053,