

SENATE BILL SUMMARY

Prepared by the Division of Legislative Information for the Senate Bill **AS ORIGINALLY FILED**. For more detail, see Senate Bill Analyses, if available, prepared by the Senate's professional committee staff.

SB 220

Sales & Use Tax/Aircraft Temporarily in State
by Senator Fasano

Provides that an aircraft that enters and remains in Florida for fewer than 21 days during the 6 month period after being purchased is exempt from the use tax when the aircraft is owned by a nonresident.

Creates an exemption from the use tax for aircraft owned by a nonresident that enters or remains in Florida exclusively for the purpose of flight training, repairs, alterations, refitting, or modification. (See bill for details)