

By Senator Altman

24-01222-11

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1 A bill to be entitled
2 An act relating to the aviation fuel tax; providing a
3 short title; amending s. 206.9825, F.S.; authorizing a
4 refund of the aviation fuel tax collected on aviation
5 fuel purchased by certain commercial airlines in the
6 state capital under certain circumstances; specifying
7 criteria; providing for application of certain refund
8 administration procedures; prohibiting application in
9 certain municipalities; prohibiting implementation
10 from reducing or otherwise adversely affecting certain
11 aviation grants; providing an effective date.

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

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15 Section 1. This act may be cited as the "Capital City
16 Aviation Fuel Tax Act."

17 Section 2. Subsection (7) is added to section 206.9825,
18 Florida Statutes, to read:

19 206.9825 Aviation fuel tax.—

20 (7) (a) A commercial airline that purchases aviation fuel
21 that is placed into an aircraft owned by the airline while the
22 aircraft is in the state capital may obtain a refund of the tax
23 imposed in paragraph (1) (a) if:

24 1. The commercial airline has a ticket counter presence in
25 the state capital.

26 2. The aircraft is refueled in connection with a flight
27 that embarks or disembarks passengers in the state capital.

28 (b) A refund claimed pursuant to this subsection shall be
29 governed by the administrative procedures specified in s.

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30 206.41(5), except for the provisions requiring refund permits.

31 (c) This subsection does not apply in any municipality
32 other than the state capital.

33 (d) The implementation of this subsection may not be
34 construed to reduce or otherwise adversely affect any aviation
35 grants received by the municipal government in the state
36 capital.

37 Section 3. This act shall take effect July 1, 2011.