

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Poppell offered the following:

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3 **Amendment (with title amendment)**

4 Remove line(s) 37-47 and insert:

5 (ggg) Aircraft temporarily in the state.--

6 1. An aircraft owned by a nonresident is exempt from the
7 use tax imposed under this chapter if the aircraft enters and
8 remains in this state for less than a total of 21 days during
9 the 6-month period after the date of purchase. The temporary use
10 of the aircraft and subsequent removal from this state may be
11 proven by invoices for fuel, tie-down, or hangar charges issued
12 by out-of-state vendors or suppliers or similar documentation
13 that clearly and specifically identifies the aircraft. The
14 exemption created by this subparagraph shall be allowed in
15 addition to the provisions contained in subparagraph 2. and s.
16 212.05(1)(a).

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17 2. An aircraft owned by a nonresident is exempt from the
18 use tax imposed under this chapter if the aircraft enters or
19 remains in this state exclusively for purposes of flight
20 training, repairs, alterations, refitting, or modification. Such
21 flight training, repairs, alterations, refitting, or
22 modification shall be supported by written documentation issued
23 by in-state vendors or suppliers which clearly and specifically
24 identifies the aircraft. The exemption created by this
25 subparagraph shall be allowed in addition to the provisions
26 contained in subparagraph 1. and s. 212.05(1)(a).

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

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Remove line(s) 5 and insert:

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temporarily enters the state or is temporarily in the state for
33 certain purposes; providing criteria for