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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/24/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Paragraph (a) of subsection (2) of section 196.199, Florida Statutes, is amended to read:

196.199 Government property exemption.—

(2) Property owned by the following governmental units but used by nongovernmental lessees shall only be exempt from taxation under the following conditions:

(a) Leasehold interests in property of the United States, of the state or any of its several political subdivisions, or of



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13 municipalities, agencies, authorities, and other public bodies
14 corporate of the state shall be exempt from ad valorem taxation
15 and the intangible tax referenced in paragraph (b) only when the
16 lessee serves or performs a governmental, municipal, or public
17 purpose or function, as defined in s. 196.012(6). In all such
18 cases, all other interests in the leased property shall also be
19 exempt from ad valorem taxation. However, a leasehold interest
20 in property of the state may not be exempted from ad valorem
21 taxation when a nongovernmental lessee uses such property for
22 the operation of a multipurpose hazardous waste treatment
23 facility.

24 Section 2. Paragraphs (ee) and (rr) of subsection (7) of
25 section 212.08, Florida Statutes, are amended to read:

26 212.08 Sales, rental, use, consumption, distribution, and
27 storage tax; specified exemptions.—The sale at retail, the
28 rental, the use, the consumption, the distribution, and the
29 storage to be used or consumed in this state of the following
30 are hereby specifically exempt from the tax imposed by this
31 chapter.

32 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
33 entity by this chapter do not inure to any transaction that is
34 otherwise taxable under this chapter when payment is made by a
35 representative or employee of the entity by any means,
36 including, but not limited to, cash, check, or credit card, even
37 when that representative or employee is subsequently reimbursed
38 by the entity. In addition, exemptions provided to any entity by
39 this subsection do not inure to any transaction that is
40 otherwise taxable under this chapter unless the entity has
41 obtained a sales tax exemption certificate from the department



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42 or the entity obtains or provides other documentation as
43 required by the department. Eligible purchases or leases made
44 with such a certificate must be in strict compliance with this
45 subsection and departmental rules, and any person who makes an
46 exempt purchase with a certificate that is not in strict
47 compliance with this subsection and the rules is liable for and
48 shall pay the tax. The department may adopt rules to administer
49 this subsection.

50 (ee) *Aircraft repair and maintenance labor charges.*—There
51 shall be exempt from the tax imposed by this chapter all labor
52 charges for the repair and maintenance of qualified aircraft,
53 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified
54 takeoff weight, and rotary wing aircraft of more than 10,000
55 pounds maximum certified takeoff weight. Except as otherwise
56 provided in this chapter, charges for parts and equipment
57 furnished in connection with such labor charges are taxable.

58 (rr) *Equipment used in aircraft repair and maintenance.*—
59 There shall be exempt from the tax imposed by this chapter
60 replacement engines, parts, and equipment used in the repair or
61 maintenance of qualified aircraft, aircraft of more than 2,000
62 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing
63 aircraft of more than 10,300 pounds maximum certified takeoff
64 weight, when such parts or equipment are installed on such
65 aircraft that is being repaired or maintained in this state.

66 Section 3. The amendment to s. 196.199, Florida Statutes,
67 made by this act shall take effect upon this act becoming a law
68 and shall apply retroactively to all governmental leaseholds in
69 existence as of January 1, 2011. This section is intended to be
70 remedial in nature and does not create a right to a refund or



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71 require any governmental entity to refund any tax, penalty, or
72 interest remitted to the Department of Revenue before the
73 effective date of this act.

74 Section 4. Except as otherwise expressly provided in this
75 act and except for this section, which shall take effect upon
76 this act becoming a law, this act shall take effect July 1,
77 2012.

78
79 ===== T I T L E A M E N D M E N T =====

80 And the title is amended as follows:

81 Delete everything before the enacting clause
82 and insert:

83 A bill to be entitled
84 An act relating to taxes; amending s. 196.199, F.S.;
85 providing an exemption from intangible tax for lessees
86 performing a governmental, municipal, or public
87 purpose or function; amending s. 212.08, F.S.;
88 expanding exemptions from the sales and use tax on
89 labor and parts and equipment used in aircraft repairs
90 on certain aircraft weighing more than 2,000 pounds;
91 providing for retroactive application of certain
92 provisions of the act and clarifying that such
93 provisions are remedial and do not create a right to a
94 refund; providing effective dates.