

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative McGhee offered the following:

2
3 **Amendment to Amendment (367393) (with directory and title**
4 **amendments)**

5 Remove lines 5-72 of the amendment and insert:

6 (1) (a) Except as otherwise provided in this part, an
7 excise tax of 6.9 cents per gallon of aviation fuel is imposed
8 upon every gallon of aviation fuel sold in this state, or
9 brought into this state for use, upon which such tax has not
10 been paid or the payment thereof has not been lawfully assumed
11 by some person handling the same in this state. Fuel taxed
12 pursuant to this part is ~~shall~~ not be subject to the taxes
13 imposed by ss. 206.41(1) (d), (e), and (f) and 206.87(1) (b), (c),
14 and (d).

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15 (b) Any licensed wholesaler or terminal supplier that
16 delivers aviation fuel to an air carrier ~~offering~~
17 ~~transcontinental jet service and that hires a military wartime~~
18 ~~veteran, as defined in s. 1.01(14), in a new, after January 1,~~
19 ~~1996, but before July 1, 2016, increases the air carrier's~~
20 ~~Florida workforce by more than 1,000 percent and by 250 or more~~
21 ~~full-time position equivalent employee positions,~~ may receive a
22 credit or refund as the ultimate vendor of the aviation fuel for
23 2.63 the 6.9 cents per gallon of the excise tax previously paid
24 up to the full value of the salary paid to each such employee,
25 provided that the air carrier has no facility for fueling
26 highway vehicles from the tank in which the aviation fuel is
27 stored. The maximum amount that may be recovered from any one
28 salary is \$150,000 per year. In calculating such ~~the new or~~
29 ~~additional~~ Florida full-time equivalent employee positions, any
30 full-time equivalent employee positions of parent or subsidiary
31 corporations which existed before July 1, 2016 ~~January 1, 1996,~~
32 shall not be counted as new positions ~~toward reaching the~~
33 ~~Florida employment increase thresholds. The refund allowed under~~
34 ~~this paragraph is in furtherance of the goals and policies of~~
35 ~~the State Comprehensive Plan set forth in s. 187.201(16) (a),~~
36 ~~(b)1., 2., (17) (a), (b)1., 4., (19) (a), (b)5., (21) (a), (b)1.,~~
37 ~~2., 4., 7., 9., and 12.~~

38 (c) ~~If, before July 1, 2001, the number of full-time~~
39 ~~equivalent employee positions created or added to the air~~
40 ~~carrier's Florida workforce falls below 250, the exemption~~

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41 ~~granted pursuant to this section shall not apply during the~~
42 ~~period in which the air carrier has fewer than the 250~~
43 ~~additional employees.~~

44 (c)~~(d)~~ The exemption taken by credit or refund pursuant to
45 paragraph (b) shall apply only under the terms and conditions
46 set forth therein. If any part of that paragraph is judicially
47 declared to be unconstitutional or invalid, the validity of any
48 provisions taxing aviation fuel shall not be affected and all
49 fuel exempted pursuant to paragraph (b) shall be subject to tax
50 as if the exemption was never enacted. Every person benefiting
51 from such exemption shall be liable for and make payment of all
52 taxes for which a credit or refund was granted.

53 (d)~~(e)~~1. Sales of aviation fuel to, and exclusively used
54 for flight training through a school of aeronautics or college
55 of aviation by, a college based in this state which is a tax-
56 exempt organization under s. 501(c)(3) of the Internal Revenue
57 Code or a university based in this state are exempt from the tax
58 imposed by this part if the college or university:

59 a. Is accredited by or has applied for accreditation by
60 the Aviation Accreditation Board International; and

61 b. Offers a graduate program in aeronautical or aerospace
62 engineering or offers flight training through a school of
63 aeronautics or college of aviation.

64 2. A licensed wholesaler or terminal supplier that sells
65 aviation fuel to a college or university qualified under this
66 paragraph and that does not collect the aviation fuel tax from

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67 the college or university on such sale may receive an ultimate
68 vendor credit for the 6.9-cent excise tax previously paid on the
69 aviation fuel delivered to such college or university.

70 3. A college or university qualified under this paragraph
71 which purchases aviation fuel from a retail supplier, including
72 a fixed-base operator, and pays the 6.9-cent excise tax on the
73 purchase may apply for and receive a refund of the aviation fuel
74 tax paid.

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D I R E C T O R Y A M E N D M E N T

77 Remove lines 77-78 of the amendment and insert:

78 Section 12. Effective July 1, 2019, subsection (1) of
79 section 206.9825,
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81
82 -----

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

83 Remove lines 83-90 of the amendment and insert:

84 bonds; amending s. 206.9825, F.S.; revising
85 eligibility criteria for wholesalers and terminal
86 suppliers to receive aviation fuel tax refunds or
87 credits of previously paid excise taxes; providing
88 future eligibility criteria for wholesalers and
89 terminal suppliers to receive aviation fuel tax
90 refunds or credits of previously paid excise taxes;
91 amending s. 210.13, F.S.; providing
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