

HB711

2023

1 A bill to be entitled
 2 An act relating to aircraft taxes; amending s. 212.05,
 3 F.S.; providing the maximum tax that may be collected
 4 on each sale and use of an aircraft; providing an
 5 effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Subsection (5) of section 212.05, Florida
 10 Statutes, is amended to read:

11 212.05 Sales, storage, use tax.—It is hereby declared to
 12 be the legislative intent that every person is exercising a
 13 taxable privilege who engages in the business of selling
 14 tangible personal property at retail in this state, including
 15 the business of making or facilitating remote sales; who rents
 16 or furnishes any of the things or services taxable under this
 17 chapter; or who stores for use or consumption in this state any
 18 item or article of tangible personal property as defined herein
 19 and who leases or rents such property within the state.

20 (5) Notwithstanding any other provision of this chapter,
 21 the maximum amount of tax imposed under this chapter and
 22 collected on each sale or use of a boat or aircraft in this
 23 state may not exceed \$18,000 and on each repair of a boat in
 24 this state may not exceed \$60,000.

25 Section 2. This act shall take effect July 1, 2023.