



246960

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/13/2025	.	
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The Committee on Transportation (Harrell) recommended the following:

Senate Amendment (with title amendment)

Delete lines 38 - 40

and insert:

aircraft.—

1. The sale of eVTOL aircraft from a manufacturer to an operator is exempt from the tax imposed by this chapter.

2. As used in this paragraph, the term:

a. "Electric vertical takeoff and landing aircraft" or "eVTOL aircraft" means a machine or device that is powered by an



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electric propulsion system that draws current from rechargeable storage batteries, fuel cells, or other sources of electrical current; is designed for the transportation of persons; and is capable of flight, vertical takeoff, vertical landing, and horizontal motion. The term does not include a drone as defined in s. 934.50(2).

b. "Operator" means a person who is authorized as an operator under 14 C.F.R. part 119 or 14 C.F.R. part 125.

c. "Sale" has the same meaning as in s. 212.02(15)(a).

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

And the title is amended as follows:

Delete lines 4 - 7

and insert:

F.S.; exempting from the state sales tax the sale of electric vertical takeoff and landing (eVTOL) aircraft by a manufacturer to an operator; defining terms; providing an effective date.