

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB WMC 18-03 (2018)

Amendment No. 7

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<input checked="" type="radio"/> (Y/N)
ADOPTED AS AMENDED	<input type="radio"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="radio"/> (Y/N)
FAILED TO ADOPT	<input type="radio"/> (Y/N)
WITHDRAWN	<input type="radio"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment (with title amendment)**

5 Between lines 1853 and 1854, insert:

6 Section 37. Effective July 1, 2019, section 7 of chapter
7 2016-220, Laws of Florida, is amended to read:

8 Section 7. Effective July 1, 2019, section 206.9825,
9 Florida Statutes, as amended by this act, is amended to read:

10 206.9825 Aviation fuel tax.—

11 (1)(a) Except as otherwise provided in this part, an excise
12 tax of 4.27 cents per gallon of aviation fuel is imposed upon
13 every gallon of aviation fuel sold in this state, or brought
14 into this state for use, upon which such tax has not been paid
15 or the payment thereof has not been lawfully assumed by some
16 person handling the same in this state. Fuel taxed pursuant to

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17 this part is not subject to the taxes imposed by ss.
18 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

19 (b)1. Sales of aviation fuel to, and exclusively used for
20 flight training through a school of aeronautics or college of
21 aviation by, a college based in this state which is a tax-exempt
22 organization under s. 501(c)(3) of the Internal Revenue Code or
23 a university based in this state are exempt from the tax imposed
24 by this part if the college or university:

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

27 b. Offers a graduate program in aeronautical or aerospace
28 engineering or offers flight training through a school of
29 aeronautics or college of aviation.

30 2. A licensed wholesaler or terminal supplier that sells
31 aviation fuel to a college or university qualified under this
32 paragraph and that does not collect the aviation fuel tax from
33 the college or university on such sale may receive an ultimate
34 vendor credit for the 4.27-cent excise tax previously paid on
35 the aviation fuel delivered to such college or university.

36 3. A college or university qualified under this paragraph
37 which purchases aviation fuel from a retail supplier, including
38 a fixed-base operator, and pays the 4.27-cent excise tax on the
39 purchase may apply for and receive a refund of the aviation fuel
40 tax paid.

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41 (2) Beginning July 1, 2019, the excise tax provided by this
42 section and paid by an air carrier licensed under 14 C.F.R. part
43 121, 14 C.F.R. 129, or 14 C.F.R. 135 of the Code of Federal
44 Regulations is 2.85 cents per gallon.

45 (3)~~(2)~~(a) An excise tax of 4.27 cents per gallon is imposed
46 on each gallon of kerosene in the same manner as prescribed for
47 diesel fuel under ss. 206.87(2) and 206.872.

48 (b) The exemptions provided by s. 206.874 shall apply to
49 kerosene if the dyeing and marking requirements of s. 206.8741
50 are met.

51 (c) Kerosene prepackaged in containers of 5 gallons or less
52 and labeled "Not for Use in a Motor Vehicle" is exempt from the
53 taxes imposed by this part when sold for home heating and
54 cooking. Packagers may qualify for a refund of taxes previously
55 paid, as prescribed by the department.

56 (d) Sales of kerosene in quantities of 5 gallons or less by
57 a person not licensed under this chapter who has no facilities
58 for placing kerosene in the fuel supply system of a motor
59 vehicle may qualify for a refund of taxes paid. Refunds of taxes
60 paid shall be limited to sales for use in home heating or
61 cooking and shall be documented as prescribed by the department.

62 (4)~~(3)~~ An excise tax of 4.27 cents per gallon is imposed on
63 each gallon of aviation gasoline in the manner prescribed by
64 paragraph (3)(a) (2)(a). However, the exemptions allowed by
65 paragraph (3)(b) (2)(b) do not apply to aviation gasoline.

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66 (5)~~(4)~~ Any licensed wholesaler or terminal supplier that
67 delivers undyed kerosene to a residence for home heating or
68 cooking may receive a credit or refund as the ultimate vendor of
69 the kerosene for the 4.27-cent excise tax previously paid.

70 (6)~~(5)~~ Any licensed wholesaler or terminal supplier that
71 delivers undyed kerosene to a retail dealer not licensed as a
72 wholesaler or terminal supplier for sale as a home heating or
73 cooking fuel may receive a credit or refund as the ultimate
74 vendor of the kerosene for the 4.27-cent excise tax previously
75 paid, provided the retail dealer has no facility for fueling
76 highway vehicles from the tank in which the kerosene is stored.

77 (7)~~(6)~~ Any person who fails to meet the requirements of
78 this section is subject to a backup tax as provided by s.
79 206.873.

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

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Remove line 148 and insert:

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applicability; amending chapter 2016-220, Laws of Florida;

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revising the rate of the excise tax on certain aviation fuels on

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a specified date; providing an appropriation; providing