

1 A bill to be entitled

2 An act relating to aviation; amending s. 206.9825,
3 F.S.; revising the tax rate of the excise tax on
4 certain aviation fuels; deleting an excise tax
5 exemption for certain aviation fuel delivered by
6 wholesalers or terminal suppliers that increase the
7 state's workforce by certain amounts; requiring the
8 Department of Economic Opportunity to conduct a study
9 on specified issues relating to intrastate commercial
10 air service and flight training and education;
11 requiring the department to submit a report on the
12 study to the Governor and the Legislature by a
13 specified date; providing an effective date.

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15 Be It Enacted by the Legislature of the State of Florida:

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17 Section 1. Effective July 1, 2017, subsection (1),
18 paragraph (a) of subsection (2), and subsections (3), (4), and
19 (5) of section 206.9825, Florida Statutes, are amended to read:
20 206.9825 Aviation fuel tax.—

21 (1)~~(a)~~ Except as otherwise provided in this part, an
22 excise tax of 5.4 ~~6.9~~ cents per gallon of aviation fuel is
23 imposed upon every gallon of aviation fuel sold in this state,
24 or brought into this state for use, upon which such tax has not
25 been paid or the payment thereof has not been lawfully assumed
26 by some person handling the same in this state. Fuel taxed

27 pursuant to this part shall not be subject to the taxes imposed
 28 by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and
 29 (d).

30 ~~(b) Any licensed wholesaler or terminal supplier that~~
 31 ~~delivers aviation fuel to an air carrier offering~~
 32 ~~transcontinental jet service and that, after January 1, 1996,~~
 33 ~~increases the air carrier's Florida workforce by more than 1000~~
 34 ~~percent and by 250 or more full-time equivalent employee~~
 35 ~~positions, may receive a credit or refund as the ultimate vendor~~
 36 ~~of the aviation fuel for the 6.9 cents excise tax previously~~
 37 ~~paid, provided that the air carrier has no facility for fueling~~
 38 ~~highway vehicles from the tank in which the aviation fuel is~~
 39 ~~stored. In calculating the new or additional Florida full-time~~
 40 ~~equivalent employee positions, any full-time equivalent employee~~
 41 ~~positions of parent or subsidiary corporations which existed~~
 42 ~~before January 1, 1996, shall not be counted toward reaching the~~
 43 ~~Florida employment increase thresholds. The refund allowed under~~
 44 ~~this paragraph is in furtherance of the goals and policies of~~
 45 ~~the State Comprehensive Plan set forth in s. 187.201(16)(a),~~
 46 ~~(b)1., 2., (17)(a), (b)1., 4., (19)(a), (b)5., (21)(a), (b)1.,~~
 47 ~~2., 4., 7., 9., and 12.~~

48 ~~(c) If, before July 1, 2001, the number of full-time~~
 49 ~~equivalent employee positions created or added to the air~~
 50 ~~carrier's Florida workforce falls below 250, the exemption~~
 51 ~~granted pursuant to this section shall not apply during the~~
 52 ~~period in which the air carrier has fewer than the 250~~

53 ~~additional employees.~~

54 ~~(d) The exemption taken by credit or refund pursuant to~~
 55 ~~paragraph (b) shall apply only under the terms and conditions~~
 56 ~~set forth therein. If any part of that paragraph is judicially~~
 57 ~~declared to be unconstitutional or invalid, the validity of any~~
 58 ~~provisions taxing aviation fuel shall not be affected and all~~
 59 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~
 60 ~~as if the exemption was never enacted. Every person benefiting~~
 61 ~~from such exemption shall be liable for and make payment of all~~
 62 ~~taxes for which a credit or refund was granted.~~

63 (2) (a) An excise tax of 5.4 ~~6.9~~ cents per gallon is
 64 imposed on each gallon of kerosene in the same manner as
 65 prescribed for diesel fuel under ss. 206.87(2) and 206.872.

66 (3) An excise tax of 5.4 ~~6.9~~ cents per gallon is imposed
 67 on each gallon of aviation gasoline in the manner prescribed by
 68 paragraph (2) (a). However, the exemptions allowed by paragraph
 69 (2) (b) do not apply to aviation gasoline.

70 (4) Any licensed wholesaler or terminal supplier that
 71 delivers undyed kerosene to a residence for home heating or
 72 cooking may receive a credit or refund as the ultimate vendor of
 73 the kerosene for the 5.4 ~~6.9~~ cents excise tax previously paid.

74 (5) Any licensed wholesaler or terminal supplier that
 75 delivers undyed kerosene to a retail dealer not licensed as a
 76 wholesaler or terminal supplier for sale as a home heating or
 77 cooking fuel may receive a credit or refund as the ultimate
 78 vendor of the kerosene for the 5.4 ~~6.9~~ cents excise tax

79 | previously paid, provided the retail dealer has no facility for
80 | fueling highway vehicles from the tank in which the kerosene is
81 | stored.

82 | Section 2. The Department of Economic Opportunity shall
83 | conduct a study of intrastate commercial air service and flight
84 | training and education and develop recommendations for policies
85 | that are likely to improve the quality of such service,
86 | training, and education. The study must include an analysis of
87 | historic trends in intrastate commercial air service and must
88 | identify factors that have affected prices and the frequency of
89 | flights between destinations in this state. The study must also
90 | compare the incentives provided by this state to the commercial
91 | airline industry, generally, and to specific air carriers with
92 | similar incentives that have been provided by other states and
93 | must evaluate the effect that these incentives have had on
94 | commercial air service in this state and other states. The
95 | department shall submit a report on the study to the Governor,
96 | the President of the Senate, and the Speaker of the House of
97 | Representatives on or before November 13, 2015.

98 | Section 3. Except as otherwise expressly provided in this
99 | act, this act shall take effect July 1, 2015.