



222322

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/30/2015	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Soto) recommended the following:

Senate Amendment (with title amendment)

Delete lines 16 - 56

and insert:

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



222322

11 this part shall not be subject to the taxes imposed by ss.
12 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

13 (b) A Any licensed wholesaler or terminal supplier may
14 receive a credit or refund of the 5.4 cents excise tax paid by
15 the wholesaler or supplier for aviation fuel that is delivered
16 by the wholesaler or supplier ~~delivers aviation fuel~~ to any of
17 the three an air carriers carrier offering transeontinental jet
18 service and that has the greatest growth during a state fiscal
19 year, beginning July 1, 2015, as determined by the following
20 factors:

21 1. The number of new jobs created in this state which are
22 at or above this state's average prevailing wage.

23 2. Total capital investment in this state.

24 3. The number of new routes established to or from this
25 state.

26 4. The number of ticket sales to or from this state, after
27 January 1, 1996, increases the air carrier's Florida workforce
28 by more than 1000 percent and by 250 or more full-time
29 equivalent employee positions, may receive a credit or refund as
30 the ultimate vendor of the aviation fuel for the 6.9 cents
31 excise tax previously paid, provided that the air carrier has no
32 facility for fueling highway vehicles from the tank in which the
33 aviation fuel is stored. In calculating the new or additional
34 Florida full-time equivalent employee positions, any full-time
35 equivalent employee positions of parent or subsidiary
36 corporations which existed before January 1, 1996, shall not be
37 counted toward reaching the Florida employment increase
38 thresholds.

39 The refund allowed under this paragraph is in furtherance of the



222322

40 goals and policies of the State Comprehensive Plan set forth in
41 s. 187.201(16)(a), (b)1., 2., (17)(a), (b)1., 4., (19)(a),
42 (b)5., (21)(a), (b)1., 2., 4., 7., 9., and 12.

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

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

59
60 ===== T I T L E A M E N D M E N T =====

61 And the title is amended as follows:

62 Delete lines 4 - 7

63 and insert:

64 tax on certain aviation fuels; revising the criteria
65 to receive an excise tax exemption for certain
66 aviation fuel delivered by licensed wholesalers or
67 terminal suppliers; deleting obsolete language;