



829130

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/14/2015	.	
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Appropriations Subcommittee on Transportation, Tourism, and Economic Development (Hukill) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause and insert:

Section 1. Effective July 1, 2018, subsection (1), paragraph (a) of subsection (2), and subsections (3), (4), and (5) of section 206.9825, Florida Statutes, are amended to read:  
206.9825 Aviation fuel tax.—

(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



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11 every gallon of aviation fuel sold in this state, or brought  
12 into this state for use, upon which such tax has not been paid  
13 or the payment thereof has not been lawfully assumed by some  
14 person handling the same in this state. Fuel taxed pursuant to  
15 this part shall not be subject to the taxes imposed by ss.  
16 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

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

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



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40 ~~additional employees.~~

41 ~~(d) The exemption taken by credit or refund pursuant to~~  
42 ~~paragraph (b) shall apply only under the terms and conditions~~  
43 ~~set forth therein. If any part of that paragraph is judicially~~  
44 ~~declared to be unconstitutional or invalid, the validity of any~~  
45 ~~provisions taxing aviation fuel shall not be affected and all~~  
46 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~  
47 ~~as if the exemption was never enacted. Every person benefiting~~  
48 ~~from such exemption shall be liable for and make payment of all~~  
49 ~~taxes for which a credit or refund was granted.~~

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

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

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

61 (5) Any licensed wholesaler or terminal supplier that  
62 delivers undyed kerosene to a retail dealer not licensed as a  
63 wholesaler or terminal supplier for sale as a home heating or  
64 cooking fuel may receive a credit or refund as the ultimate  
65 vendor of the kerosene for the 5.4 ~~6.9~~ cents excise tax  
66 previously paid, provided the retail dealer has no facility for  
67 fueling highway vehicles from the tank in which the kerosene is  
68 stored.



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69           Section 2. The Florida Transportation Commission shall  
70 conduct a study of intrastate commercial air service and flight  
71 training and education and develop recommendations for policies  
72 that are likely to improve the quality of such service,  
73 training, and education. The study must include an analysis of  
74 historic trends in intrastate commercial air service and must  
75 identify factors that have affected prices and the frequency of  
76 flights between destinations in this state. The study must also  
77 compare the incentives provided by this state to the commercial  
78 airline industry, generally, and to specific air carriers with  
79 similar incentives that have been provided by other states and  
80 must evaluate the effect that these incentives have had on  
81 commercial air service in this state and other states. The  
82 commission shall submit a report on the study to the Governor,  
83 the President of the Senate, and the Speaker of the House of  
84 Representatives on or before November 13, 2015.

85           Section 3. Except as otherwise expressly provided in this  
86 act, this act shall take effect July 1, 2015.

87  
88 ===== T I T L E   A M E N D M E N T =====

89 And the title is amended as follows:

90           Delete everything before the enacting clause  
91 and insert:

92                           A bill to be entitled  
93           An act relating to aviation; amending s. 206.9825,  
94           F.S.; revising the tax rate of the excise tax on  
95           certain aviation fuels; deleting an excise tax  
96           exemption for certain aviation fuel delivered by  
97           licensed wholesalers or terminal suppliers that



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98           increase the state's workforce by certain amounts;  
99           requiring the Florida Transportation Commission to  
100          conduct a study on specified issues relating to  
101          intrastate commercial air service and flight training  
102          and education; requiring the commission to submit a  
103          report on the study to the Governor and the  
104          Legislature by a specified date; providing effective  
105          dates.