

PCB FTC 10-01

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1 A bill to be entitled
 2 An act relating to deleting obsolete provisions of the
 3 Florida Statutes; repealing s. 195.095, F.S.; relating to
 4 approved bidder list; standard contracts; repealing s.
 5 212.0801, F.S.; relating to qualified aircraft exemption;
 6 repealing s. 213.054, F.S.; relating to persons claiming
 7 tax exemptions or deductions; annual report; amending s.
 8 212.02, F.S.; deleting the definition of the term
 9 "qualified aircraft;" amending s. 212.08, F.S.; conforming
 10 certain exemption provisions to changes made by the act;
 11 amending ss. 213.053 and 443.163, F.S.; conforming
 12 provisions to changes made by the act; providing an
 13 effective date.

14
 15 Be It Enacted by the Legislature of the State of Florida:

16
 17 Section 1. Sections 195.095, 212.0801, and 213.054,
 18 Florida Statutes, are repealed.

19 Section 2. Subsection (33) of section 212.02, Florida
 20 Statutes, is amended to read:

21 212.02 Definitions.—The following terms and phrases when
 22 used in this chapter have the meanings ascribed to them in this
 23 section, except where the context clearly indicates a different
 24 meaning:

25 ~~(33) "Qualified aircraft" means any aircraft having a~~
 26 ~~maximum certified takeoff weight of less than 10,000 pounds and~~
 27 ~~equipped with twin turbofan engines that meet Stage IV noise~~
 28 ~~requirements that is used by a business operating as an on-~~

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29 ~~demand air carrier under Federal Aviation Administration~~
 30 ~~Regulation Title 14, chapter I, part 135, Code of Federal~~
 31 ~~Regulations, that owns or leases and operates a fleet of at~~
 32 ~~least 25 of such aircraft in this state.~~

33 Section 3. Paragraphs (ee), (rr), and (ss) of subsection
 34 (7) of section 212.08, Florida Statutes, are amended to read:

35 212.08 Sales, rental, use, consumption, distribution, and
 36 storage tax; specified exemptions.—The sale at retail, the
 37 rental, the use, the consumption, the distribution, and the
 38 storage to be used or consumed in this state of the following
 39 are hereby specifically exempt from the tax imposed by this
 40 chapter.

41 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
 42 entity by this chapter do not inure to any transaction that is
 43 otherwise taxable under this chapter when payment is made by a
 44 representative or employee of the entity by any means,
 45 including, but not limited to, cash, check, or credit card, even
 46 when that representative or employee is subsequently reimbursed
 47 by the entity. In addition, exemptions provided to any entity by
 48 this subsection do not inure to any transaction that is
 49 otherwise taxable under this chapter unless the entity has
 50 obtained a sales tax exemption certificate from the department
 51 or the entity obtains or provides other documentation as
 52 required by the department. Eligible purchases or leases made
 53 with such a certificate must be in strict compliance with this
 54 subsection and departmental rules, and any person who makes an
 55 exempt purchase with a certificate that is not in strict
 56 compliance with this subsection and the rules is liable for and

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57 shall pay the tax. The department may adopt rules to administer
58 this subsection.

59 (ee) Aircraft repair and maintenance labor charges.—There
60 shall be exempt from the tax imposed by this chapter all labor
61 charges for the repair and maintenance of ~~qualified aircraft,~~
62 aircraft of more than 15,000 pounds maximum certified takeoff
63 weight, and rotary wing aircraft of more than 10,000 pounds
64 maximum certified takeoff weight. Except as otherwise provided
65 in this chapter, charges for parts and equipment furnished in
66 connection with such labor charges are taxable.

67 (rr) Equipment used in aircraft repair and maintenance.—
68 There shall be exempt from the tax imposed by this chapter
69 replacement engines, parts, and equipment used in the repair or
70 maintenance of ~~qualified aircraft,~~ aircraft of more than 15,000
71 pounds maximum certified takeoff weight, and rotary wing
72 aircraft of more than 10,300 pounds maximum certified takeoff
73 weight, when such parts or equipment are installed on such
74 aircraft that is being repaired or maintained in this state.

75 (ss) Aircraft sales or leases.—The sale or lease of a
76 ~~qualified aircraft or~~ an aircraft of more than 15,000 pounds
77 maximum certified takeoff weight for use by a common carrier is
78 exempt from the tax imposed by this chapter. As used in this
79 paragraph, "common carrier" means an airline operating under
80 Federal Aviation Administration regulations contained in Title
81 14, chapter I, part 121 or part 129 of the Code of Federal
82 Regulations.

83 Section 4. Subsection (5) of section 213.053, Florida
84 Statutes, is amended to read:

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85 | 213.053 Confidentiality and information sharing.—

86 | (5) Nothing contained in this section shall prevent the
87 | department from:

88 | ~~(a) Publishing statistics so classified as to prevent the~~
89 | ~~identification of particular accounts, reports, declarations, or~~
90 | ~~returns; or~~

91 | ~~(b) Disclosing to the Chief Financial Officer the names~~
92 | ~~and addresses of those taxpayers who have claimed an exemption~~
93 | ~~pursuant to former s. 199.185(1)(i) or a deduction pursuant to~~
94 | ~~s. 220.63(5).~~

95 | Section 5. Paragraph (c) of subsection (3) of section
96 | 443.163, Florida Statutes, is amended to read:

97 | 443.163 Electronic reporting and remitting of
98 | contributions and reimbursements.—

99 | (3) The tax collection service provider may waive the
100 | requirement to file an Employers Quarterly Report (UCT-6) by
101 | electronic means for employers that are unable to comply despite
102 | good faith efforts or due to circumstances beyond the employer's
103 | reasonable control.

104 | (c) The Agency for Workforce Innovation or the state
105 | agency providing unemployment tax collection services may
106 | establish by rule the length of time a waiver is valid and may
107 | determine whether subsequent waivers will be authorized, based
108 | on this subsection; ~~however, the tax collection service provider~~
109 | ~~may only grant a waiver from electronic reporting if the~~
110 | ~~employer timely files the Employers Quarterly Report (UCT-6) by~~
111 | ~~tefile, unless the employer wage detail exceeds the service~~
112 | ~~provider's telefile system capabilities.~~

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Section 6. This act shall take effect upon becoming a law.