

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 to the  
12 Governor and the Legislature by a specified date;  
13 providing effective dates.  
14

15 Be It Enacted by the Legislature of the State of Florida:  
16

17 Section 1. Effective July 1, 2018, 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. (1) The Department of Economic Opportunity  
83 | shall conduct a study of intrastate commercial air service and  
84 | flight training and education and develop recommendations for  
85 | policies that are likely to improve the quality of such service,  
86 | training, and education. The study must:

87 |       (a) Analyze historic trends in intrastate commercial air  
88 | service and identify factors that have affected prices and the  
89 | frequency of flights between destinations within this state.

90 |       (b) Compare the incentives provided by this state to the  
91 | commercial airline industry in general and to specific air  
92 | carriers to similar incentives provided by other states.

93 |       (c) Evaluate the effect that these incentives have had on  
94 | commercial air service in this state and other states.

95 |       (2) The department shall submit a report on the results of  
96 | the study to the Governor, the President of the Senate, and the  
97 | Speaker of the House of Representatives by November 13, 2015.

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