

CHAPTER 98-60

Committee Substitute for House Bill No. 3171

An act relating to tax on sales, use, and other transactions; amending s. 212.08, F.S.; revising the application of the exemption for labor charges for the maintenance and repair of certain aircraft; providing an exemption for replacement engines, parts, and equipment used in the repair or maintenance of certain aircraft; providing an exemption for the sale or lease of certain aircraft for use by a common carrier; providing an effective date.

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

Section 1. Paragraph (ff) of subsection (7) of section 212.08, Florida Statutes, is amended, and paragraphs (qq) and (rr) are added to said subsection, to read:

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

(7) MISCELLANEOUS EXEMPTIONS.—

(ff) Aircraft repair and maintenance labor charges.—There shall be exempt from the tax imposed by this chapter all labor charges for the repair and maintenance of aircraft of more than 15,000 ~~20,000~~ pounds maximum certified takeoff weight and rotary wing aircraft of more than 10,000 pounds maximum certified takeoff weight. Except as otherwise provided in this chapter, charges for parts and equipment furnished in connection with such labor charges are taxable.

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

(rr) Aircraft sales or leases.—The sale or lease of an aircraft of more than 15,000 pounds maximum certified takeoff weight for use by a common carrier is exempt from the tax imposed by this chapter. As used in this paragraph, “common carrier” means an airline operating under Federal Aviation Administration regulations contained in Title 14, chapter I, part 121 or part 129 of the Code of Federal Regulations.

Section 2. This act shall take effect upon becoming a law.

Approved by the Governor May 15, 1998.

Filed in Office Secretary of State May 15, 1998.