

Senate Bill No. 90

An act relating to state taxes imposed on motor fuel; amending s. 206.41, F.S.; providing for refunds on taxes paid for motor fuel used for commercial aviation purposes; defining the term “commercial aviation purposes”; providing an effective date.

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

Section 1. Paragraph (c) of subsection (4) of section 206.41, Florida Statutes, is amended to read:

206.41 State taxes imposed on motor fuel.—

(4)

(c)1. Any person who uses any motor fuel for agricultural, aquacultural, ~~or commercial fishing,~~ or commercial aviation purposes on which fuel the tax imposed by paragraph (1)(e), paragraph (1)(f), or paragraph (1)(g) has been paid is entitled to a refund of such tax.

2. For the purposes of this paragraph, “agricultural and aquacultural purposes” means motor fuel used in any tractor, vehicle, or other farm equipment which is used exclusively on a farm or for processing farm products on the farm, and no part of which fuel is used in any vehicle or equipment driven or operated upon the public highways of this state. This restriction does not apply to the movement of a farm vehicle or farm equipment between farms. The transporting of bees by water and the operating of equipment used in the apiary of a beekeeper shall be also deemed an agricultural purpose.

3. For the purposes of this paragraph, “commercial fishing and aquacultural purposes” means motor fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, or sponges from salt or fresh waters under the jurisdiction of the state for resale to the public, and no part of which fuel is used in any vehicle or equipment driven or operated upon the highways of this state; however, the term may in no way be construed to include fuel used for sport or pleasure fishing.

4. For the purposes of this paragraph, “commercial aviation purposes” means motor fuel used in the operation of aviation ground support vehicles or equipment, no part of which fuel is used in any vehicle or equipment driven or operated upon the public highways of this state.

Section 2. This act shall take effect July 1, 2007.

Approved by the Governor May 22, 2007.

Filed in Office Secretary of State May 22, 2007.