

HB 595

2015

1                   A bill to be entitled  
2           An act relating to aviation fuel tax; amending s.  
3           206.9825, F.S.; revising the tax rate of the excise  
4           tax on certain aviation fuels; deleting an excise tax  
5           exemption for certain aviation fuel delivered by  
6           licensed wholesalers or terminal suppliers that  
7           increase the state's workforce by certain amounts;  
8           providing an effective date.

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

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12           Section 1. Subsection (1), paragraph (a) of subsection  
13           (2), and subsections (3), (4), and (5) of section 206.9825,  
14           Florida Statutes, are amended to read:

15           206.9825 Aviation fuel tax.—

16           (1)~~(a)~~ Except as otherwise provided in this part, an  
17           excise tax of 5.4 ~~6.9~~ cents per gallon of aviation fuel is  
18           imposed upon every gallon of aviation fuel sold in this state,  
19           or brought into this state for use, upon which such tax has not  
20           been paid or the payment thereof has not been lawfully assumed  
21           by some person handling the same in this state. Fuel taxed  
22           pursuant to this part shall not be subject to the taxes imposed  
23           by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and  
24           (d).

25           ~~(b) Any licensed wholesaler or terminal supplier that~~  
26           ~~delivers aviation fuel to an air carrier offering~~

27 ~~transcontinental jet service and that, after January 1, 1996,~~  
28 ~~increases the air carrier's Florida workforce by more than 1000~~  
29 ~~percent and by 250 or more full-time equivalent employee~~  
30 ~~positions, may receive a credit or refund as the ultimate vendor~~  
31 ~~of the aviation fuel for the 6.9 cents excise tax previously~~  
32 ~~paid, provided that the air carrier has no facility for fueling~~  
33 ~~highway vehicles from the tank in which the aviation fuel is~~  
34 ~~stored. In calculating the new or additional Florida full-time~~  
35 ~~equivalent employee positions, any full-time equivalent employee~~  
36 ~~positions of parent or subsidiary corporations which existed~~  
37 ~~before January 1, 1996, shall not be counted toward reaching the~~  
38 ~~Florida employment increase thresholds. The refund allowed under~~  
39 ~~this paragraph is in furtherance of the goals and policies of~~  
40 ~~the State Comprehensive Plan set forth in s. 187.201(16) (a),~~  
41 ~~(b)1., 2., (17) (a), (b)1., 4., (19) (a), (b)5., (21) (a), (b)1.,~~  
42 ~~2., 4., 7., 9., and 12.~~

43 ~~(c) If, before July 1, 2001, the number of full-time~~  
44 ~~equivalent employee positions created or added to the air~~  
45 ~~carrier's Florida workforce falls below 250, the exemption~~  
46 ~~granted pursuant to this section shall not apply during the~~  
47 ~~period in which the air carrier has fewer than the 250~~  
48 ~~additional employees.~~

49 ~~(d) The exemption taken by credit or refund pursuant to~~  
50 ~~paragraph (b) shall apply only under the terms and conditions~~  
51 ~~set forth therein. If any part of that paragraph is judicially~~  
52 ~~declared to be unconstitutional or invalid, the validity of any~~

53 ~~provisions taxing aviation fuel shall not be affected and all~~  
54 ~~fuel exempted pursuant to paragraph (b) shall be subject to tax~~  
55 ~~as if the exemption was never enacted. Every person benefiting~~  
56 ~~from such exemption shall be liable for and make payment of all~~  
57 ~~taxes for which a credit or refund was granted.~~

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

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

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

69 (5) Any licensed wholesaler or terminal supplier that  
70 delivers undyed kerosene to a retail dealer not licensed as a  
71 wholesaler or terminal supplier for sale as a home heating or  
72 cooking fuel may receive a credit or refund as the ultimate  
73 vendor of the kerosene for the 5.4 ~~6.9~~ cents excise tax  
74 previously paid, provided the retail dealer has no facility for  
75 fueling highway vehicles from the tank in which the kerosene is  
76 stored.

77 Section 2. This act shall take effect July 1, 2015.