

1988

Session Law 88-371

Florida Senate & House of Representatives

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LEGISLATIVE SUPPLEMENT "B" - SESSION LAW ABSTRACT

Year 1988	Session Law No. 88-371	IOF Cite I, iii, 1925-1927	#pp 3
Prime Bill# HB.1254	Sponsor	Comp./Sim. Bills SB.1100	
JLHC Hist. Leg. Cites	Senate pp.#s 179	House pp.#s 395-6	#pp
Committee of Ref.	Senate <i>Agriculture</i>	House	Previous versions?

Committee Records

H/S	Committee	Year	Record Series: Folder Title, etc.	Location	Cite	#pp

Senate/House Journals

Page	?	Date	#pp	Page	?	Date	#pp

Tape Recordings

H/S	Floor	Committee/subcommittee	Date	# Tapes	Location	Cite

Other Documentation

Record series title, folder title, etc.	Location	Cite	#pp

By Representatives Smith, Starks, Mitchell, Harris,
Bronson

A bill to be entitled

An act relating to taxes on special fuels;
creating s. 212.637, F.S.; exempting from the
tax on special fuels sales of special fuel for
specified agricultural or aquacultural
purposes; amending s. 212.67, F.S.; deleting
provision for refund of special fuel taxes paid
on such sales; providing an effective date.

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

Section 1. Section 212.637, Florida Statutes, is
created to read:

212.637 Sale of special fuel used for certain
agricultural or aquacultural purposes; exemption.--The sale of
any special fuel for use in any tractor, vehicle, or other
equipment which is used exclusively for cultivating or
processing agricultural or aquacultural products on the site
where such products are cultivated, for transporting bees by
water, or for operating equipment used in a beekeeper's apiary
is exempt from the tax levied under this part, if no part of
the fuel is used in any vehicle or equipment driven or
operated upon the public highways of this state. The movement
of such a vehicle or equipment along the public highways of
this state for the sole purpose of moving such vehicle or
equipment from one such site to another does not constitute
driving or operating such vehicle or equipment upon the public
highways of this state.

Section 2. Paragraph (e) of subsection (1) of section
212.67, Florida Statutes, is amended to read:

212.67 Refunds.--

1 (1) The following refunds apply to the tax imposed by
2 this part, to the extent provided in this section:

3 (e) Refunds to farmers, fishermen, and
4 aquaculturists.--

5 1. Any person who uses any motor fuel ~~or special fuel~~
6 for agricultural, aquacultural, or commercial fishing purposes
7 on which fuel the tax imposed by this part has been paid is
8 entitled to a refund of such tax.

9 2.a. For the purposes of this paragraph, "agricultural
10 and aquacultural purposes" means motor fuel ~~or special fuel~~
11 used in any tractor, vehicle, or other farm equipment which is
12 used exclusively on a farm or for processing farm products on
13 the farm, and no part of which fuel is used in any vehicle or
14 equipment driven or operated upon the public highways of this
15 state. This restriction does not apply to the movement of a
16 farm vehicle or farm equipment between farms. The
17 transporting of bees by water and the operating of equipment
18 used in the apiary of a beekeeper shall be also deemed an
19 agricultural purpose.

20 b. For the purposes of this paragraph, "commercial
21 fishing and aquacultural purposes" means motor fuel or special
22 fuel used in the operation of boats, vessels, or equipment
23 used exclusively for the taking of fish, crayfish, oysters,
24 shrimp, or sponges from salt or fresh waters under the
25 jurisdiction of the state for resale to the public, and no
26 part of which fuel is used in any vehicle or equipment driven
27 or operated upon the highways of this state; but the term may
28 in no way be construed to include fuel used for sport or
29 pleasure fishing.

30 Section 3. This act shall take effect July 1, 1988, or
31 upon becoming a law, whichever occurs later.

1 part of which fuel is used in any vehicle or equipment driven
2 or operated upon the highways of this state; but the term may
3 in no way be construed to include fuel used for sport or
4 pleasure fishing.

5 Section 3. This act shall take effect July 1, 1988, or
6 upon becoming a law, whichever occurs later.

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10 This publication was produced at an average cost of 1.12 cents
11 per single page in compliance with the Rules and for
12 the information of members of the Legislature and the public.

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STORAGE NAME: h1254-f.aq
Date: June 6, 1988

HOUSE OF REPRESENTATIVES
COMMITTEE ON AGRICULTURE
FINAL STAFF ANALYSIS & ECONOMIC IMPACT STATEMENT

BILL #: CS/HB 1254

RELATING TO: Taxes/Special Fuels/Agricultural

SPONSOR(S): Agriculture, Smith, Starks, Mitchell, and others

EFFECTIVE DATE: July 1, 1988

DATE BECAME LAW: 7-6-88

CHAPTER #: 88-371 Laws of Florida

COMPANION BILL(S): CS/SB 1100 by Agriculture, Woodson, and others
HB 1706 by Finance & Taxation and Young

OTHER COMMITTEES OF REFERENCE: (1) Finance & Taxation

(2) Appropriations

I. SUMMARY:

A. PRESENT SITUATION:

Section 206.9825, F.S., requires that an excise tax of 5.7 cents per gallon be paid on every gallon of aviation fuel sold in Florida or brought in for use in Florida. This includes both commercial airlines and general aviation.

Part II of Chapter 212, F.S., deals with taxes levied on the sales of motor and special fuels. In this chapter, motor fuel is defined as "what is commonly known and sold as gasoline and fuels containing a mixture of gasoline and other products." Special fuel is defined as "any liquid product, gas product, or combination thereof used in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance." Diesel fuel and kerosene are classified as special fuels.

Under Chapter 212, F.S., farmers, fishermen, and aquaculturists are required to pay an excise tax of at least 5.7 cents per gallon on motor fuel and special fuel used in their farming, fishing, or aquaculture operations. Section 212.67(1)(e), F.S., entitles farmers, fishermen, and aquaculturists to receive refunds for the fuel taxes they have paid.

B. EFFECT OF PROPOSED CHANGES:

The act amends s. 206.9825, F.S., to change the state's aviation fuel tax formula for commercial airlines to 8 percent per gallon of the cost of the fuel for airlines which elect to apportion their worldwide mileage to Florida mileage for tax purposes. A minimum rate of 4.4 cents per gallon is included in this act. General aviation is exempt from the new formula and will continue to pay the existing 5.7 cents per gallon tax. The aviation fuel section of the act is scheduled for expiration on July 1, 1989, at which time it will be reviewed.

The act also creates s. 212.637, F.S., to provide an excise tax exemption on the sale of special fuel used for certain agricultural, aquacultural, and commercial fishing operations. Section 212.67(1)(e), F.S., is amended to delete the provision for the refund of taxes paid on special fuel for agricultural, aquacultural, and commercial fishing operations.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT:

A. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS:

1. Non-recurring or First Year Start-Up Effects:

The Revenue Estimating Conference (REC) calculates the change in the aviation fuel tax formula will have a first year negative impact to the state of approximately \$500,000. The REC also estimates the special fuel tax exemption for farmers, aquaculturists, and commercial fishermen will reduce revenues to the Transportation Trust Fund by approximately \$900,000. General Revenue Service Charges will be decreased by about \$60,000 in Fiscal Year 1988-89.

2. Recurring or Annualized Continuation Effects:

The Revenue Estimating Conference predicts the change in aviation fuel tax formula to produce positive revenue returns to the state after the first year due to an increase in Florida aviation fuel sales once the new formula goes into effect. On a recurring basis, the special fuel tax exemption is estimated to reduce revenues to the Transportation Trust Fund by \$300,000.

3. Long Run Effects Other Than Normal Growth:

None

4. Appropriations Consequences:

None

B. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE:

1. Non-recurring or First Year Start-Up Effects:

None

2. Recurring or Annualized Continuation Effects:

None

3. Long Run Effects Other Than Normal Growth:

None

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

1. Direct Private Sector Costs:

None

2. Direct Private Sector Benefits:

A benefit will accrue to farmers, aquaculturists, and commercial fishermen who qualify for tax exempt status, but under existing law must pay the tax, file the proper forms quarterly, and then receive a refund.

3. Effects on Competition, Private Enterprise, and Employment Markets:

None

D. FISCAL COMMENTS:

III. LONG RANGE CONSEQUENCES:

IV. COMMENTS:

Since farmers are currently exempt from the excise tax (though they must pay it and be reimbursed) there was much discussion over the actual fiscal impact to the state. Section 1 of the bill, relating to aviation fuel tax, was also included in HB 1706 which died on the House Calendar.

V. SIGNATURES:

SUBSTANTIVE COMMITTEE:

Prepared by:

Susan Reese
Susan Reese

Staff Director:

Becky Everhart
Becky Everhart

Page 4
Bill #: CS/HB 1254
Date: June 6, 1988

FINANCE & TAXATION:
Prepared by:

Alan Johansen

Staff Director:

Henry C. Cain

APPROPRIATIONS:
Prepared by:

John Johnston

Staff Director:

James A. Zingale

By Senators Woodson, Myers, Dudley and Hollingsworth

This publication was produced at an average cost of 1.5 cents per page for the information of members of the legislature and the public.

1 A bill to be entitled

2 An act relating to taxes on special fuels;

3 creating s. 212.637, F.S.; exempting from the

4 tax on special fuels sales of special fuel for

5 specified agricultural or aquacultural

6 purposes; amending s. 212.67, F.S.; deleting

7 provision for refund of special fuel taxes paid

8 on such sales; providing an effective date.

9

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

11

12 Section 1. Section 212.637, Florida Statutes, is

13 created to read:

14 212.637 Sale of special fuel used for certain

15 agricultural or aquacultural purposes; exemption.--The sale of

16 any special fuel for use in any tractor, vehicle, or other

17 equipment which is used exclusively for cultivating or

18 processing agricultural or aquacultural products on the site

19 where such products are cultivated, for transporting bees by

20 water, or for operating equipment used in a beekeeper's apiary

21 is exempt from the tax levied under this part, if no part of

22 the fuel is used in any vehicle or equipment driven or

23 operated upon the public highways of this state. The movement

24 of such a vehicle or equipment along the public highways of

25 this state for the sole purpose of moving such vehicle or

26 equipment from one such site to another does not constitute

27 driving or operating such vehicle or equipment upon the public

28 highways of this state.

29 Section 2. Paragraph (e) of subsection (1) of section

30 212.67, Florida Statutes, is amended to read:

31 212.67 Refunds.--

1 (1) The following refunds apply to the tax imposed by
2 this part, to the extent provided in this section:

3 (e) Refunds to farmers, fishermen, and
4 aquaculturists.--

5 1. Any person who uses any motor fuel ~~or special fuel~~
6 for agricultural, aquacultural, or commercial fishing purposes
7 on which fuel the tax imposed by this part has been paid is
8 entitled to a refund of such tax.

9 2.a. For the purposes of this paragraph, "agricultural
10 and aquacultural purposes" means motor fuel ~~or special fuel~~
11 used in any tractor, vehicle, or other farm equipment which is
12 used exclusively on a farm or for processing farm products on
13 the farm, and no part of which fuel is used in any vehicle or
14 equipment driven or operated upon the public highways of this
15 state. This restriction does not apply to the movement of a
16 farm vehicle or farm equipment between farms. The
17 transporting of bees by water and the operating of equipment
18 used in the apiary of a beekeeper shall be also deemed an
19 agricultural purpose.

20 b. For the purposes of this paragraph, "commercial
21 fishing and aquacultural purposes" means motor fuel or special
22 fuel used in the operation of boats, vessels, or equipment
23 used exclusively for the taking of fish, crayfish, oysters,
24 shrimp, or sponges from salt or fresh waters under the
25 jurisdiction of the state for resale to the public, and no
26 part of which fuel is used in any vehicle or equipment driven
27 or operated upon the highways of this state; but the term may
28 in no way be construed to include fuel used for sport or
29 pleasure fishing.

30 Section 3. This act shall take effect July 1, 1988, or
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SENATE SUMMARY

Exempts the sale of special fuel for specified agricultural or aquacultural purposes from the tax on special fuels levied under pt. II, ch. 212, F.S. Deletes the current provision for payment and refund of taxes on such sales.

By the Committee on Agriculture and Senators Woodson, Myers, Dudley, and Hollingsworth

This publication was produced at an average cost of 1.5 cents per page for the information of members of the Legislature and the public.

1 A bill to be entitled

2 An act relating to taxes on special fuels;

3 creating s. 212.637, F.S.; exempting from the

4 tax on special fuels sales of special fuel for

5 specified agricultural, aquacultural, or

6 commercial fishing purposes; amending s.

7 212.67, F.S.; deleting provision for refund of

8 special fuel taxes paid on such sales;

9 providing an effective date.

10

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

12

13 Section 1. Section 212.637, Florida Statutes, is

14 created to read:

15 212.637 Sale of special fuel used for certain

16 agricultural, aquacultural, or commercial fishing purposes;

17 exemption.--The sale of any special fuel for use in any

18 tractor, vehicle, or other equipment which is used exclusively

19 for cultivating or processing agricultural or aquacultural

20 products on the site where such products are cultivated, for

21 transporting bees by water, for operating equipment used in a

22 beekeeper's apiary, or for use in the operation of boats,

23 vessels, or equipment used exclusively for the taking of fish,

24 crayfish, oysters, shrimp, or sponges from salt or fresh

25 waters under jurisdiction of the state for resale to the

26 public is exempt from the tax levied under this part, if no

27 part of the fuel is used in any vehicle or equipment driven or

28 operated upon the public highways of this state or required to

29 be licensed to be driven or operated upon the public highways

30 of this state. The movement of such a vehicle or equipment

31 along the public highways of this state for the sole purpose

1 of moving such vehicle or equipment from one such site to
2 another does not constitute driving or operating such vehicle
3 or equipment upon the public highways of this state.

4 Section 2. Paragraph (e) of subsection (1) of section
5 212.67, Florida Statutes, is amended to read:

6 212.67 Refunds.--

7 (1) The following refunds apply to the tax imposed by
8 this part, to the extent provided in this section:

9 (e) Refunds to farmers, fishermen, and
10 aquaculturists.--

11 1. Any person who uses any motor fuel ~~or special-fuel~~
12 for agricultural, aquacultural, or commercial fishing purposes
13 on which fuel the tax imposed by this part has been paid is
14 entitled to a refund of such tax.

15 2.a. For the purposes of this paragraph, "agricultural
16 and aquacultural purposes" means motor fuel ~~or special-fuel~~
17 used in any tractor, vehicle, or other farm equipment which is
18 used exclusively on a farm or for processing farm products on
19 the farm, and no part of which fuel is used in any vehicle or
20 equipment driven or operated upon the public highways of this
21 state. This restriction does not apply to the movement of a
22 farm vehicle or farm equipment *between farms*. The
23 transporting of bees by water and the operating of equipment
24 used in the apiary of a beekeeper shall be also deemed an
25 agricultural purpose.

26 b. For the purposes of this paragraph, "commercial
27 fishing and aquacultural purposes" means motor fuel ~~or special~~
28 ~~fuel~~ used in the operation of boats, vessels, or equipment
29 used exclusively for the taking of fish, crayfish, oysters,
30 shrimp, or sponges from salt or fresh waters under the
31 jurisdiction of the state for resale to the public, and no

1 part of which fuel is used in any vehicle or equipment driven
2 or operated upon the highways of this state; but the term may
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1100

Commercial fishing is added to agriculture and aquaculture
regarding exemption from payment of the 5.7 per cent tax on
special fuel when the fuel is used according to laws
governing such tax.

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

<u>ANALYST</u>	<u>STAFF DIRECTOR</u>	<u>REFERENCE</u>	<u>ACTION</u>
1. <u>Sumner</u>	<u>Sumner</u>	1. <u>AG</u>	<u>Fav/CS</u>
2. <u>Boyle</u>	<u>Beggs</u>	2. <u>FTC</u>	<u>Fav/2 amend.</u>
3. <u>Easterling</u>	<u>Smith</u>	3. <u>AP</u>	<u>Fav/2 amend.</u>
4. _____	_____	4. _____	_____

SUBJECT:

Taxes/Special Fuels/
Agriculture

BILL NO. AND SPONSOR:

CS/SB 1100 by
Agriculture Committee and
Senator Woodson

I. SUMMARY:

A. Present Situation:

Currently, farmers and persons engaged in agriculture, aquaculture, and commercial fishing are subject to the 5.7 cents per gallon special fuel tax imposed under part II of chapter 212, F.S. However, they may apply quarterly to the Department of Revenue for a refund of any such taxes paid.

B. Effect of Proposed Changes:

The bill creates section 212.637, F.S., to exempt from the 5.7 cents per gallon special fuel tax special fuels used in any tractor, vehicle, or other equipment exclusively for cultivating or processing agricultural or aquacultural products on the site where such products are cultivated or processed, and for transporting bees by water, or for operating equipment used in a beekeeper's apiary.

The exemption would only apply to the "first sale or first removal from storage after importation into the state of special fuel." Any other transaction would involve fuel on which the tax had been paid and the purchaser would have to apply to the department for a refund.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

Persons eligible to buy a special fuel tax exemption would avoid the necessity of paying the tax and applying for a refund.

B. Government:

The exemption from the tax on special fuel will result in an effective one time speed-up of taxes which would have been later refunded to eligible persons, representing a \$700,000 nonrecurring loss and a \$300,000 recurring loss to the State Transportation Trust Fund in 1988-89.

III. COMMENTS: None.

IV. AMENDMENTS:

#1 by FT&C: Transfers Part III of chapter 206, F.S., which taxes aviation fuel, to part I of chapter 212, F.S., and subjects aviation fuel to a 7 percent sales tax. For 1988-89, the amendment represents a decrease of approximately \$1.0 million in the State Transportation Trust Fund.

#2 by FT&C: Title amendment corresponding to Amendment #1.

REVISED: June 2, 1988

BILL NO. CS/SB 1100

DATE: June 1, 1988

Page 2

#1 by Appropriations: Provides that air carriers may choose to pay sales tax on aviation fuel at 8% of sales price instead of 5.7 cents per gallon. In the first year, General Revenue will lose \$100,000 and the State Transportation Trust Fund will lose \$600,000. By the fourth year, there should be a positive fiscal impact.

#2 by Appropriations: Title Amendment.

SENATE COMMITTEE AMENDMENT

SB 1100

No. 1
(reported favorably)

HB _____

The Committee on Fin., Tax., & Claims recommended the following amendment which was moved by Senator.....and adopted: and failed:

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Senate Amendment

On page 2, between lines 29 & 30,

If amendment is text from another bill insert:

Bill No.	Draft No.	With Changes?	No	Yes
			-	

insert:

Section 3. Section 212.0597, Florida Statutes, is created to read:

212.0597 Taxation of Aviation Fuel.--

(1) As used in this section, "aviation fuel" means fuel for use in aircraft, and includes aviation gasoline and aviation turbine fuels as determined by the American Society for Testing Materials specifications D-910 or D-1655 or current specifications.

(2)(a) Every person is exercising a taxable privilege who engages in this state in the business of selling aviation fuel at retail. For the exercise of such privilege, a tax is imposed upon every gallon of aviation fuel sold at retail in this state, at the rate of 7 percent of the retail sales price of each gallon of aviation fuel. Fuel taxed pursuant to this section shall not be subject to the taxes imposed by ss. 336.021, 336.025, and 336.026.

(b) No person may engage in the business of selling aviation fuel at retail unless he has been licensed as an aviation fuel dealer by the department pursuant to this chapter.

1 (c) Each person who sells aviation fuel at retail
2 shall file a separate return for taxes collected under this
3 section and shall remit such taxes to the department
4 separately from any other taxes collected by such person
5 pursuant to this chapter.

6 (3) To the extent that they are not manifestly
7 incompatible with the provisions of this section, the
8 provisions of this chapter shall govern the administration and
9 enforcement of the tax imposed by this section.

10 (4) Notwithstanding s. 212.20, moneys collected
11 pursuant to this section shall be deposited in the Gas Tax
12 Collection Trust Fund created by s. 206.45. Such moneys,
13 exclusive of the service charge imposed by s. 215.20 shall be
14 distributed monthly to the State Transportation Trust Fund.

15 (5)(a) A commercial air carrier which operates in
16 Florida must apply for and receive from the department an
17 aviation fuel tax license.

18 (b) To procure an aviation fuel tax license, the
19 carrier must file an application in such form and furnish such
20 information as the department may require.

21 (c) The application must be renewed annually and the
22 fee for application or renewal is \$30.

23 (d) Upon issuance of the aviation fuel tax license,
24 each carrier shall file with the department a report showing
25 inventories; all purchases of tax-paid aviation fuel; all
26 fuels drawn from bonded supplies; imports; and disbursements,
27 sales, and usage. The report shall be filed on the 20th day
28 of January, April, July, and October of each year for the
29 previous quarter.

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1 (e) The license shall be for the purpose of remitting
2 taxes on any aviation fuel which is drawn from bond or
3 imported into Florida and which is used for domestic purposes.

4 (f) The provisions of this chapter relating to timely
5 filing of reports, payment of any tax that may be due, suits
6 for collection, warrants for collection, department warrants,
7 penalties, interest, retention of records, inspection of
8 records, liens on property, foreclosure, and enforcement apply
9 to this section.

10 (6) Any person who is licensed by the department as an
11 aviation fuel dealer and who has aviation fuel inventory upon
12 which he has paid the tax imposed under part III of chapter
13 206 may apply to the department for a refund of such taxes
14 pursuant to s. 212.67.

15 (7) Aviation fuel purchased by the United States or
16 any department or agency of the United States is exempt from
17 the tax imposed by this section when used in governmental
18 aircraft. Any dealer of aviation fuel is entitled to a refund
19 of any tax he has paid upon any aviation fuel purchased under
20 such exemption.

21 Section 4. Subsection (1) of section 206.42, Florida
22 Statutes, is amended to read:

23 206.42 Aviation fuel ~~gasoline~~ exempt from excise
24 tax.--

25 (1) Each and every dealer in aviation fuel ~~gasoline~~ in
26 the state by whatever name designated who purchases from any
27 refiner, importer, or wholesaler, and sells, aviation fuel
28 ~~gasoline~~ (A.S.T.M. specification D-910, D-1655, or current
29 specification), of such quality not adapted for use in
30 ordinary motor vehicles, being designed for and sold and
31 exclusively used for aircraft, is exempted from the payment of

SENATE COMMITTEE AMENDMENT

SB 1100

HB _____

1 | taxes levied under this part, but is subject to the tax levied
2 | under s. 212.0597 ~~part-fff~~.
3 | (3) All sales of aviation motor fuel must be in
4 | compliance with s. 206.425 to qualify for the exemption.
5 | Section 5. Sections 206.9815, 206.9825, 206.9835,
6 | 206.9845, 206.9855, 206.9865, and 206.9875, Florida Statutes,
7 | are repealed.
8 | (Renumber Subsequent Sections)
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SENATE COMMITTEE AMENDMENT

SB 1100

No. 2
(reported favorably)

HB _____

The Committee on Fin., Tax., & Claims recommended the following amendment which was moved by Senator.....and adopted: and failed:

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Senate Amendment

In title, on page 1, line 8,
after the semicolon ";"

If amendment is text from another bill insert:

Bill No.	Draft No.	With Changes?	No	Yes
			-	

and insert:

creating s. 212.0597, F.S.; imposing a sales tax on retail sales of aviation fuel; providing a definition; providing for licensing aviation fuel dealers; requiring separate collection and payment of such tax; providing for an aviation fuel tax license for commercial air carriers; providing for a refund of certain taxes; providing an exemption; amending s. 206.42, F.S.; correcting a cross reference; repealing ss. 206.9815, 206.9825, 206.9835, 206.9845, 206.9855, 206.9865, and 206.9875, F.S., relating to taxing aviation fuel;

CODING: Words stricken are deletions; words underlined are additions.

* Amendment No. 2, taken up by committee: 5/19/88 Adopted x *

* Offered by Stuart Failed _ *

(Amendment No. _____ Adopted ___ Failed ___ Date ___/___/___)

SENATE COMMITTEE AMENDMENT

CS/SB 1100

No. 1
(reported favorably)

HB _____

The Committee on....Appropriations....recommended the following amendment which was moved by Senator.....and adopted: and failed:

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Senate Amendment

On page1....., between lines.12 & 13..,

If amendment is text from another bill insert:

Bill No.	Draft No.	With Changes?	No -	Yes

and insert:

Section 1. Section 206.9825, Florida Statutes, is amended to read:

206.9825 Aviation fuel tax.--(1) An excise tax of 5.7 cents per gallon of aviation fuel is imposed upon every gallon of aviation fuel sold in this state, or brought into this state for use, upon which such tax has not been paid or the payment thereof has not been lawfully assumed by some person handling the same in this state. Fuel taxed pursuant to this part shall not be subject to the taxes imposed by ss. 336.021, 336.025, and 336.026.

(2)(a) Notwithstanding the tax rate established in subsection (1), any air carrier making the election pursuant to s. 212.0598 shall be subject to a tax rate of 8 percent of the retail sales price of their purchases of each gallon of aviation fuel. However, in no event shall the tax on aviation fuel pursuant to this subsection be lower than 4.4 cents per gallon. The tax payments pursuant to this subsection may qualify for the special provisions for air carriers as provided in s. 212.0598.

SENATE COMMITTEE AMENDMENT

CS/SB 1100

No. 2
(reported favorably)

HB _____

The Committee on....Appropriations....recommended the following amendment which was moved by Senator.....and adopted: and failed:

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Senate Amendment

In title, on page ...1....., line2.....,

After the word "fuels;"

If amendment is text from another bill insert:

Bill No.	Draft No.	With Changes?	No	Yes
			<input type="checkbox"/>	<input type="checkbox"/>

insert:

amending section 206.9825, F.S.;

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

* Amendment No. 2, taken up by committee: 06/02/88 Adopted X *
* Offered by Senator W. D. Childers Failed *

(Amendment No. Adopted Failed Date / /)

Florida Information Associates Florida Legislature Staff Analyses 1988 Sessions	<u>LAWS OF FLORIDA CHAPTER NO.</u> 88-0371
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<u>PRIME BILL NUMBER</u> 88/H1254 *	<u>TYPE OF BILL</u> general	<u>SPONSOR</u> Smith
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PRIME BILL TITLE (short title)

Taxes / Special Fuels / Agricultural

SIMILAR/IDENTICAL BILL SUBSTITUTED BY PRIME BILL: 88/S1100

<u>DOCUMENTATION REPRODUCED</u>	<u>Analysis</u>
PRIME SENATE COMMITTEE: n/a	()
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FINAL SENATE COMMITTEE: n/a	()
-----	-----
PRIME HOUSE COMMITTEE: Agriculture	(X)
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FINAL HOUSE COMMITTEE: Appropriations	()
-----	-----
SUBSTITUTED BILL: (88/S1100)	(X)
-----	-----
OTHER:	()

NOTE: Consult the Final Legislative Bill Information (from Joint Legislative Management Committee, Division of Legislative Information, 1988) for more detailed bill history data. If prime bill number above is followed by an asterisk (*), it was amended on the floor, and the staff analysis for that bill may not be in accordance with the enacted law. The analyses reproduced here were supplied by the appropriate committee, who is solely responsible for their accuracy and completeness.

ADDITIONAL INFORMATION:

(FRM 25-12/88)