

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.016

12D-7.016 Governmental Exemptions.

(1) through (5) No change.

(6) No change.

(a) A “fixed-base operator” is a commercial entity ~~an individual or firm operating at an airport and~~ providing aeronautical ~~general aircraft~~ services, such as fueling, maintenance, storage, and ground and flight instruction, to the public. See ~~Appendix 5, Federal Aviation Administration Authority Order 5190.6B, Change 3~~ 5190.6A.

(b) An “aeronautical activity” ~~is has been defined as~~ any activity which involves, makes possible, or is required for the operation of aircraft, or ~~that which~~ which contributes to or is required for the safety of such ~~operations~~ operation. See Appendix Z, Federal Aviation Administration Order 5190.6B Change 3, Authority Advisory Circular 150/5190-1A. The following examples are not considered aeronautical activities: ground transportation (taxis, car rentals, limousines); hotels and motels; restaurants; barber shops; travel agencies and auto parking lots.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.012, 196.199 FS.

History—New 10-12-76, Formerly 12D-7.16, Amended 12-27-94, _____.