

**Florida Department of Revenue
Tax Information Publication**

TIP 02B05-01

Date Issued: Jul 29, 2002

**AVIATION FUEL TAX CREDIT / REFUND REINSTATED
FOR TERMINAL SUPPLIERS AND WHOLESALERS**

Reinstatement of Previous Credit or Refund

Beginning May 1, 2002, licensed terminal suppliers and wholesalers can again receive a credit or refund for 6.9 cents per gallon of the excise tax previously paid on aviation fuel sold to qualified air carriers. This credit/refund provision had expired on July 1, 2001.

Air Carrier Qualifications

To qualify, an air carrier must offer transcontinental jet service and must increase, after January 1, 1996, its Florida workforce by more than 1000 percent and by 250 or more full-time equivalent employee positions. Also, the air carrier cannot have facilities for fueling highway vehicles from the tank that stores the aviation fuel.

How to Obtain the Credit

Licensed terminal suppliers and wholesalers must obtain a completed copy of the Department's authorization letter from an air carrier before claiming this credit or refund. The letter must have an effective date of May 1, 2002, or later. This letter documents that the air carrier has met the workforce increase requirements of the law. A sample of this letter is attached.

Certain Aviation Fuel is Excluded

This credit or refund does not apply to sales of bonded fuel to air carriers.

References: Section 206.9825(1), Florida Statutes; Section 10 of CS/SB 426, Chapter 2002-218, Laws of Florida

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor/. Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.

(Authorization Letter)

THIS AUTHORIZES:

Control Number:

NAME OF AIR CARRIER:

Effective Date:

ADDRESS OF AIR CARRIER:

Expiration Date:

CITY/STATE OF AIR CARRIER:

Air Carrier License

Number: _____

