

**Exemption Extended for Labor, Repair, Maintenance, Sales,
And Leases of Certain Aircraft**

Florida provides specific tax exemptions for the use of qualified aircraft. A purchaser or lessee of qualified aircraft, after fulfilling specific requirements, can make the following purchases or leases tax exempt:

- Repair and maintenance labor charges for the qualified aircraft;
- Replacement engines, parts, and equipment used in the repair or maintenance of the qualified aircraft when such parts or equipment are installed; and
- Purchases or leases of qualified aircraft.

Qualified Aircraft Redefined

A qualified aircraft is:

- Any aircraft having a maximum certified takeoff weight of less than 10,000 pounds;
- Equipped with twin turbofan engines that meet Stage IV noise requirements; and
- Used by a business operating as an on-demand air carrier under Federal Aviation Administration Regulation Title 14, chapter I, part 135, Code of Federal Regulations.

Additionally, the business must own and operate a fleet of at least 25 of such qualified aircraft in Florida. Effective July 1, 2007, a business may also **lease** and operate a fleet of at least 25 qualified aircraft in Florida.

Requirements for Exemption

In addition to owning or leasing and operating a fleet of at least 25 qualified aircraft in Florida, a purchaser or lessee must meet the following requirements to qualify for these exemptions:

- The purchaser or lessee must offer, in writing, to participate in a flight training and research program with two or more universities based in Florida which offer graduate programs in aeronautical or aerospace engineering and offer flight training through a school of aeronautics or college of aviation. The purchaser or lessee must forward a copy of each written offer to the Florida Department of Revenue, Enforcement Operations, Aircraft Section, P.O. Box 6417, Tallahassee, FL 32399-6417; and
- The purchaser or lessee must furnish the dealer with an exemption certificate stating that the lease, purchase, repair, or maintenance to be exempted is for the exclusive use of the purchaser or lessee of a qualified aircraft. A suggested format of an exemption

certificate is attached. The purchaser or lessee is only required to issue the selling or leasing dealer a single exemption certificate; however, the purchaser or lessee must notify the selling or leasing dealer when he or she no longer qualifies for the exemption.

References: Ch. 2007-106, L.O.F., ss. 212.02, 212.08, and 212.0801, F.S.

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 Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments may 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, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

**SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE
LABOR, REPAIRS, MAINTENANCE, SALES AND LEASES
OF QUALIFIED AIRCRAFT**

I certify that the charges invoiced on or after (DATE), by (VENDOR), located at (VENDOR'S ADDRESS), are charges for labor, the repair or maintenance of a qualified aircraft, including any replacement engines, parts, and equipment installed on such aircraft in Florida, or the sale or lease of a qualified aircraft. These charges are exempt from tax pursuant to the provisions of Sections 212.08(7)(ee), (rr), or (ss), and 212.0801, F.S., and the following exemption requirements have been met:

* I own or lease and operate a fleet of at least 25 qualified aircraft in Florida. Each aircraft has a maximum certified takeoff weight of less than 10,000 pounds and twin turbofan engines that meet Stage IV noise requirements and are used by a business in its operation as an on-demand air carrier under Federal Aviation Administration regulation Title 14, chapter I, part 135, Code of Federal Regulations.

* I have offered, in writing, to participate in a flight training and research program with two or more universities based in Florida which offer graduate programs in aeronautical or aerospace engineering and offer flight training through a school of aeronautics or college of aviation. I have forwarded a copy of each written offer to the Florida Department of Revenue.

* The purchase, lease, repair, or maintenance to be exempted is for my exclusive use as the purchaser or lessee of a qualified aircraft. Sales of equipment used to maintain or repair qualified aircraft are exempt when installed on qualified aircraft maintained or repaired in Florida.

* This certificate will remain in affect until I notify you that I no longer qualify to receive an exemption for qualified aircraft under s. 212.0801, F.S.

I understand that if I fraudulently issue this certificate to evade the payment of tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true

Purchaser's or Lessee's Name (Print or Type)

Purchaser's or Lessee's Address

Signature and Title

Florida Sales and Use Tax No.
(if required)

Date

Federal Employer's Identification No.
(if applicable)