

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) Leasehold interests in governmentally owned real property used in an aeronautical activity as a full-service fixed-base operation which provides goods and services to the general aviation public in the promotion of air commerce are exempt from ad valorem taxation, provided the real property is designated as an aviation area which has aircraft taxiway access to an active runway for take-off on an airport layout plan approved by the Federal Aviation Administration.

(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~~ 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, _____.

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