



Florida Department of Revenue
Tax Information Publication

TIP

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**Sales Tax Exemption Extended for Labor and Equipment Used
in the Repair and Maintenance of Certain Aircraft**

Effective January 1, 2013, the sales tax exemption for replacement engines, parts, equipment, and labor used in or for the maintenance or repair of fixed wing aircraft will be expanded to include aircraft that exceed **2,000 pounds** in maximum certified takeoff weight. Previously, the exemption was limited to fixed wing aircraft that exceed **15,000 pounds** in maximum certified takeoff weight.

Dealers who make tax-exempt charges for replacement engines, parts, equipment, and labor used in or for the maintenance or repair of fixed wing aircraft over **2,000 pounds**, or eligible rotary wing aircraft, are required to document the Federal Aviation Administration registration number (“N-number”) and the maximum certified takeoff weight of the eligible aircraft on the bill of sale, invoice, or other tangible evidence of sale.

Current exemptions for qualified or rotary wing aircraft remain unchanged:

- Replacement engines, parts, and equipment used in the maintenance or repair of rotary wing aircraft (i.e., helicopters) with a maximum certified takeoff weight of more than **10,300 pounds** are exempt.
- Labor for the maintenance or repair of rotary wing aircraft (i.e., helicopters) with a maximum certified takeoff weight of more than **10,000 pounds** are exempt.

References: Section 8, Chapter 2012-32, Laws of Florida; sections 212.02(33), 212.08(7)(ee) and (rr), and 212.0801, Florida Statutes (2012)

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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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