



Tax Information Publication

TIP

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Exemption for Aviation Fuel Used by Certain Schools

Beginning July 1, 2015, certain universities or colleges offering a graduate program in aeronautical or aerospace engineering, or flight training through a school of aeronautics or college of aviation, are exempt from aviation fuel tax. This exemption is limited to schools which:

- Are tax exempt organizations under s. 501(c)(3) of the Internal Revenue Code,
- Are based in the state of Florida, and
- Are accredited by or have applied for accreditation by the Aviation Accreditation Board International.

The exemption is limited to purchases of aviation fuel used exclusively for flight training. Flight training includes instruction on building, repairing, or maintaining aircraft engines or flying an aircraft.

Licensed terminal suppliers or wholesalers can receive an ultimate vendor credit on their return for the 6.9 cents per gallon of aviation fuel tax sold to qualified universities or colleges for use in flight training. Terminal suppliers and wholesalers shall collect a certificate from the purchaser certifying that they meet the qualifications. A suggested format of a certificate is provided below.

Qualified universities and colleges may seek a refund for fuel taxes paid on aviation fuel used in flight training which was purchased from retail dealers, including fixed-based operators, by filing Form DR-26, *Application for Refund* with the Department. Universities and colleges must provide proof of qualification and submit purchase invoices showing fuel taxes were paid, a list of qualified equipment that the fuel was used in, fueling reports detailing the consumption of fuel, and tail wing numbers of aircraft.

Reference: Section 10, Chapter 2015-221, 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 website 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, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**Suggested Certificate
Aviation Fuel Use by Certain Schools**

I, the undersigned individual, on behalf of _____ (name of college or university), hereby certify that such college or university qualifies for an exemption from aviation fuel tax pursuant to s. 206.9825(1)(e), Florida Statutes, and that such school:

- Is a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code,
- Is based in the state of Florida,
- Is accredited by or has applied for accreditation by the Aviation Accreditation Board International; and either
 - Offers a graduate program in aeronautical or aerospace engineering, or
 - Offers flight training through a school of aeronautics or college of aviation.

I further certify that the fuel purchased using this Certificate will be used exclusively for use in flight training by the college or university I represent. I understand that if the fuel is used for any purpose other than flight training, then the college or university must pay tax on the purchase price of the fuel directly to the Department of Revenue.

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

SIGNATURE OF PURCHASER, AUTHORIZED AGENT, OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE