The following sales and use tax exemptions may be available to businesses in the aviation industry:

**Maintenance or Repair of Aircraft**
An exemption from sales and use tax applies to the amount charged to customers for labor associated with the maintenance or repair of:
- Aircraft, including rotary wing aircraft, with a maximum certified takeoff weight of more than 2,000 pounds.

**Equipment Used in Aircraft Repair or Maintenance**
The sale of equipment used to maintain or repair aircraft, including rotary wing aircraft, is exempt from sales and use tax when the equipment:
- Includes replacement engines, parts, and/or equipment used to maintain or repair the aircraft;
- Is used on an aircraft with a maximum certified takeoff weight of more than 2,000 pounds, including rotary wing aircraft; and
- Is installed on aircraft maintained or repaired in Florida.

**Fixed Wing Aircraft Sales or Leases**
An exemption from sales and use tax applies to the sale or lease of aircraft:
- Having a maximum certified takeoff weight of more than 15,000 pounds; and
- Used by a “common carrier,” as defined in Federal Aviation Administration regulations (Title 14, chapter I, part 121 or 129, Code of Federal Regulations).

**Award Contact**
EFI staff is available to shepherd businesses and communities through the entire application process. Businesses may also contact the Florida Department of Revenue, Monday – Friday, 8:00 a.m. to 7:00 p.m. at 800.352.3671.

Statutory Reference: Section 212.08, Florida Statutes