

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](#)