

## Exemption of Sales Tax on Property Used or Occupied Predominantly for Space Flight Business Purposes

### Section 212.031, Florida Statutes

The lease of Real Property used or occupied predominantly\* for space flight business, including manufacturing, processing, ground control and ground support and other activities as defined in Florida Statute 212.031 is exempt from Florida sales tax.

## Exemption of Sales Tax on Machinery and Equipment

### Section 212.08, Florida Statutes

Machinery and Equipment used to increase the productive output of a spaceport activity, as defined in Florida Statute 212.02, for new and expanding businesses is exempt from Florida sales tax.

Industrial machinery and equipment used in space technology facilities to design, manufacture, assemble, process, compound, or produce space technology products for sale or for use by these facilities **are exempt from 100 percent of the tax imposed.**

“Space technology products” means products that are specifically designed or manufactured for application in space activities, including, but not limited to, space launch vehicles, space flight vehicles, missiles, satellites or research payloads, avionics, and associated control systems and processing systems. The term does not include products that are designed or manufactured for general commercial aviation or other uses even though those products may also serve an incidental use in space applications.

Machinery and equipment used predominantly\* in space related research and development activities in a research and development facility are also fully exempt from the tax imposed.



## Exemption of Excise Tax for Space Launch Vehicle Fuels

### Section 206.42, Florida Statutes

Fuels of such quality not adapted for use in ordinary motor vehicles, being produced for and sold and exclusively used for space flight as defined in Florida Statute 212.02 are exempt from the Florida fuels' excise tax.

## Exemption of Space Laboratories and Carriers

### Section 196.1999, Florida Statutes

Modules, pallets, racks, lockers, and their necessary associated hardware and subsystems are exempt from ad valorem taxation.

## Exemption of Direct and Overhead Materials

### Section 212.08, Florida Statutes

Tangible personal property (including direct and overhead materials) used or consumed by a government contractor, including prime and subcontractors, in the performance of a D.O.D. or NASA contract as defined in Florida Statute 212.08.17(b) is exempt from Florida sales and use tax. This exemption applies to the entire (100%) sales price or cost price of such overhead materials.



\*“Predominantly” means at least 50 percent of the time.