Property Tax Oversight Informational Bulletin

Ad Valorem Taxation of Leased Flight Simulation Training Devices

August 13, 2025
PTO 25-09

Effective July 1, 2025, sections 13 and 14 of Chapter 2025-208, Laws of Florida (HB 7031), amend subsection 196.012(6), F.S., beginning with the 2026 tax roll. For purposes of determining ownership under section 196.012, F.S. or section 196.199(5), F.S., flight simulators qualified by the Federal Aviation Administration, and related equipment and software necessary for the operation of such training devices, subject to a lease are deemed owned by a governmental entity and not the lessee if the devices revert to the governmental entity at the end of the lease, and the lease is approved in writing by the governing body of the governmental entity.

Questions
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email **DORPTO@floridarevenue.com**.

Reference
The full text of the implementing law (Chapter 2025-208, Laws of Florida), which amends section 196.012, F.S., is available at https://laws.flrules.org/2025/208

Implementing Date
Under section 101, this law is effective on July 1, 2025, and first applies to the 2026 tax roll.