

By the Committee on Finance & Taxation and Representatives  
Feeney, Maygarden, Mackey, Smith, Trovillion, Merchant and K.  
Pruitt

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.06, F.S.;  
4           providing that the indexed tax on manufactured  
5           asphalt shall not apply to manufactured asphalt  
6           used for any state or local government public  
7           works project; providing an effective date.

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9   Be It Enacted by the Legislature of the State of Florida:

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11           Section 1. Paragraph (c) of subsection (1) of section  
12   212.06, Florida Statutes, is amended to read:

13           212.06 Sales, storage, use tax; collectible from  
14   dealers; "dealer" defined; dealers to collect from purchasers;  
15   legislative intent as to scope of tax.--

16           (1)

17           (c) Notwithstanding the provisions of paragraph (b),  
18   the use tax on asphalt manufactured for one's own use shall be  
19   calculated with respect to paragraph (b) only upon the cost of  
20   materials which become a component part or which are an  
21   ingredient of the finished asphalt and upon the cost of the  
22   transportation of such components and ingredients. In  
23   addition, an indexed tax of 38 cents per ton of such  
24   manufactured asphalt shall be due at the same time and in the  
25   same manner as taxes due pursuant to paragraph (b). Beginning  
26   July 1, 1989, the indexed tax shall be adjusted each July 1 to  
27   an amount, rounded to the nearest cent, equal to the product  
28   of 38 cents multiplied by a fraction, the numerator of which  
29   is the annual average of the "materials and components for  
30   construction" series of the producer price index, as  
31   calculated and published by the United States Department of

1 Labor, Bureau of Statistics, for the previous calendar year,  
2 and the denominator of which is the annual average of said  
3 series for calendar year 1988. The indexed tax imposed by  
4 this paragraph shall not apply to manufactured asphalt which  
5 is used for any state or local government public works  
6 project.

7 Section 2. This act shall take effect July 1, 1997.

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