

By Representative Mackey

1 A bill to be entitled
2 An act relating to diesel fuels; providing that
3 certain sales and uses of dyed diesel fuels are
4 lawful; amending s. 212.0501, F.S.; providing
5 that certain sales of diesel fuel are subject
6 to the sales tax under ch. 212, F.S.; providing
7 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. In addition to the purposes enumerated in
12 section 206.874(3), Florida Statutes, dyed diesel fuel may be
13 purchased for and used in a noncommercial vessel as long as
14 the purchase and delivery of such fuel occurs before January
15 1, 1998.

16 Section 2. Subsection (4) of section 212.0501, Florida
17 Statutes, is amended, and subsection (7) is added to that
18 section, to read:

19 212.0501 Tax on diesel fuel for business purposes;
20 purchase, storage, and use.--

21 (4) Except as otherwise provided in this section, a No
22 licensed sales tax dealer may not shall be required to collect
23 such tax pursuant to this chapter on sales to any person. The
24 purchaser or ultimate consumer shall be liable for the payment
25 of tax directly to the state.

26 (7) Both sales to, and use by, a commercial or
27 noncommercial vessel of diesel fuel not taxed under chapter
28 206 are subject to the sales tax imposed by this chapter
29 unless otherwise specifically exempted.

30 Section 3. This act shall take effect upon becoming a
31 law.

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SENATE SUMMARY

Authorizes the sale of dyed diesel fuel to, and use of such fuel in, noncommercial vessels as long as the sale and delivery of such fuel is completed before January 1, 1998. Provides that sales to, and use by, a commercial or noncommercial vessel of diesel fuel not taxed under ch. 206, F.S., relating to motor and other fuel taxes, are subject to the sales tax under ch. 212, F.S.