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2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.06, F.S.;
4 phasing out the indexed tax on manufactured
5 asphalt used in a state or local government
6 public works project; providing an effective
7 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, 1998 Supplement, 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)1. 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.

4 2. The indexed tax imposed by this paragraph shall not
5 apply to manufactured asphalt which is used for any state or
6 local government public works project. Beginning July 1, 1999,
7 20 percent of such amount is exempt.

8 Section 2. This act shall take effect July 1, 1999.

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