By the Committee on Business Development & International Trade and Representative J. Miller

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   revising the application of provisions which

5   exempt from use tax a person who secures rock,

6   fill dirt, or similar materials from a location

7   he or she owns for use on his or her own

8   property, to include affiliated groups;

9   providing an effective date.

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

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13   Section 1. Paragraph (a) of subsection (15) of section

14 212.06, Florida Statutes, 1998 Supplement, is amended to read:

15   212.06 Sales, storage, use tax; collectible from

16 dealers; "dealer" defined; dealers to collect from purchasers;

17 legislative intent as to scope of tax.--

18   (15)(a) When a contractor secures rock, shell, fill

19 dirt, or similar materials from a location that he or she owns

20 or leases and uses such materials to fulfill a real property

21 contract on the property of another person, the contractor is

22 the ultimate consumer of such materials and is liable for use

23 tax thereon. This paragraph does not apply to a person or an

24 affiliated group as defined by s. 220.03(1)(b) that who

25 secures such materials from a location that he, or she, or it

26 owns for use on his, or her, or its own property. The basis

27 upon which the contractor shall remit the tax is the fair

28 retail market value determined by establishing either the

29 price he or she would have to pay for it on the open market or

30 the price he or she would regularly charge if he or she sold

31 it to other contractors or users.

1   Section 2. This act shall take effect January 1, 2000.
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CODING: Words ~~stricken~~ are deletions; words <u>underlined</u> are additions.