

Bill No. CS for SB 1868

Amendment No.     

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 Senator Bronson moved the following amendment:

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13 **Senate Amendment (with title amendment)**

14 On page 3, line 12, delete that line

15 and insert:

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17 Section 4. Effective July 1, 2000, paragraph (a) of

18 subsection (15) of section 212.06, Florida Statutes, is

19 amended to read:

20 212.06 Sales, storage, use tax; collectible from

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

22 legislative intent as to scope of tax.--

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

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

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

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

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

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

29 corporation or affiliated group as defined by s. 220.03(1)(b)

30 or (e) that ~~who~~ secures such materials from a location that

31 he, or she, or it owns for use on his, or her, or its own

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1 property. The basis upon which the contractor shall remit the  
2 tax is the fair retail market value determined by establishing  
3 either the price he or she would have to pay for it on the  
4 open market or the price he or she would regularly charge if  
5 he or she sold it to other contractors or users.

6 Section 5. Except as otherwise provided in this act,  
7 this act shall take effect January 1, 2001.

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10 ===== T I T L E A M E N D M E N T =====

11 And the title is amended as follows:

12 On page 1, lines 14 and 15, delete those lines

13

14 and insert:

15 of Revenue, to conform; amending s. 212.06,  
16 F.S.; revising the application of provisions  
17 which exempt from use tax a person who secures  
18 rock, fill dirt, or similar materials from a  
19 location he or she owns for use on his or her  
20 own property, to include corporations and  
21 affiliated groups; providing effective dates.

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