

By the Committee on Fiscal Resource and Senator Sebesta

314-1729-00

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A bill to be entitled
An act relating to the tax on sales, use, and
other transactions; amending s. 212.06, F.S.;
expanding a partial exemption from the indexed
tax on manufactured asphalt which applies to
manufactured asphalt used for any federal,
state, or local government public works
project; specifying that the exemption includes
federal projects; providing an effective date.

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

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

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

(1)

(c)1. Notwithstanding the provisions of paragraph (b),
the use tax on asphalt manufactured for one's own use shall be
calculated with respect to paragraph (b) only upon the cost of
materials which become a component part or which are an
ingredient of the finished asphalt and upon the cost of the
transportation of such components and ingredients. In
addition, an indexed tax of 38 cents per ton of such
manufactured asphalt shall be due at the same time and in the
same manner as taxes due pursuant to paragraph (b). Beginning
July 1, 1989, the indexed tax shall be adjusted each July 1 to
an amount, rounded to the nearest cent, equal to the product
of 38 cents multiplied by a fraction, the numerator of which
is the annual average of the "materials and components for

1 construction" series of the producer price index, as
2 calculated and published by the United States Department of
3 Labor, Bureau of Statistics, for the previous calendar year,
4 and the denominator of which is the annual average of said
5 series for calendar year 1988.

6 2. ~~The indexed tax imposed by this paragraph shall not~~
7 ~~apply to~~ Manufactured asphalt which is used for any federal,
8 state or local government public works project is partially
9 exempt from the indexed tax imposed by this paragraph, as
10 follows:-

11 a. Beginning July 1, 1999, 20 percent of such amount
12 is exempt.

13 b. Beginning July 1, 2000, 40 percent of such amount
14 is exempt.

15 Section 2. It is the intent of the Legislature that
16 the amendment including federal public works projects in the
17 scope of the partial exemption in section 212.06(1)(c),
18 Florida Statutes, is remedial in nature and merely clarifies
19 existing law.

20 Section 3. This act shall take effect July 1, 2000.

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22 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
23 COMMITTEE SUBSTITUTE FOR
24 SB 266

25 The Committee Substitute adds "federal" projects to the list
26 of exempt public works projects that are eligible for the
27 partial sales tax exemption for manufactured asphalt. Also,
28 the committee substitute adds intent language specifying that
29 the amendment adding "federal" projects is remedial in nature
30 and merely clarifies existing law.
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