

By Senator Sebesta

20-599-01

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

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

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12 Section 1. Paragraph (c) of subsection (1) of section
13 212.06, Florida Statutes, is amended to read:

14 212.06 Sales, storage, use tax; collectible from
15 dealers; "dealer" defined; dealers to collect from purchasers;
16 legislative intent as to scope of tax.--

17 (1)

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

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

5 2.a. Beginning July 1, 1999, the indexed tax imposed
6 by this paragraph on manufactured asphalt that ~~which~~ is used
7 for any federal, state, or local government public works
8 project shall be reduced by 20 percent.

9 b. Beginning July 1, 2000, the indexed tax imposed by
10 this paragraph on manufactured asphalt that ~~which~~ is used for
11 any federal, state, or local government public works project
12 shall be reduced by 40 percent.

13 c. Beginning July 1, 2001, the indexed tax imposed by
14 this paragraph on manufactured asphalt that is used for any
15 federal, state, or local government public works project shall
16 be reduced by 60 percent.

17 Section 2. This act shall take effect July 1, 2001.

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20 SENATE SUMMARY

21 Expands a partial exemption from the indexed tax on
22 manufactured asphalt which applies to manufactured
23 asphalt used for any federal, state, or local government
24 public works project.
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