

By Representative Davis

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.08, F.S.;  
4           revising the application of the exemption for  
5           the sale of drinking water in bottles or other  
6           containers; providing an effective date.

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

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10           Section 1. Paragraph (a) of subsection (4) of section  
11 212.08, Florida Statutes, is amended to read:

12           212.08 Sales, rental, use, consumption, distribution,  
13 and storage tax; specified exemptions.--The sale at retail,  
14 the rental, the use, the consumption, the distribution, and  
15 the storage to be used or consumed in this state of the  
16 following are hereby specifically exempt from the tax imposed  
17 by this chapter.

18           (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES,  
19 ETC.--

20           (a) Also exempt are:

21           1. Water delivered to the purchaser through pipes or  
22 conduits or delivered for irrigation purposes. The sale of  
23 drinking water in bottles, cans, or other containers,  
24 including water that contains ~~minerals~~ or carbonation in its  
25 natural state or water to which minerals have been added ~~at a~~  
26 ~~water treatment facility regulated by the Department of~~  
27 ~~Environmental Protection~~, is exempt. This exemption does not  
28 apply to the sale of drinking water in bottles, cans, or other  
29 containers if carbonation, ~~minerals~~, or flavorings, except  
30 those added at a water treatment facility, have been added.

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1           2. All fuels used by a public or private utility,  
2 including any municipal corporation or rural electric  
3 cooperative association, in the generation of electric power  
4 or energy for sale. Fuel other than motor fuel and diesel  
5 fuel is taxable as provided in this chapter with the exception  
6 of fuel expressly exempt herein. Motor fuels and diesel fuels  
7 are taxable as provided in chapter 206, with the exception of  
8 those motor fuels and diesel fuels used by railroad  
9 locomotives or vessels to transport persons or property in  
10 interstate or foreign commerce, which are taxable under this  
11 chapter only to the extent provided herein. The basis of the  
12 tax shall be the ratio of intrastate mileage to interstate or  
13 foreign mileage traveled by the carrier's railroad locomotives  
14 or vessels that were used in interstate or foreign commerce  
15 and that had at least some Florida mileage during the previous  
16 fiscal year of the carrier, such ratio to be determined at the  
17 close of the fiscal year of the carrier. This ratio shall be  
18 applied each month to the total Florida purchases made in this  
19 state of motor and diesel fuels to establish that portion of  
20 the total used and consumed in intrastate movement and subject  
21 to tax under this chapter. The basis for imposition of any  
22 discretionary surtax shall be set forth in s. 212.054. Fuels  
23 used exclusively in intrastate commerce do not qualify for the  
24 proration of tax.

25           3. The transmission or wheeling of electricity.  
26           Section 2. This act shall take effect July 1, 2001.

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29           HOUSE SUMMARY

30           Revises application of the sales tax exemption for the  
31           sale of drinking water in bottles or other containers.