

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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11 Representative(s) Davis offered the following:

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Amendment (with directory language and title amendments)

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On page 2, between lines 8&9, of the bill

insert:

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

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(a) Also exempt are:

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

1 enhanced by the addition of minerals, and that does not
2 contain any added carbonation or flavorings, is also exempt.

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

27 3. The transmission or wheeling of electricity.

28 (b) Alcoholic beverages and malt beverages are not
29 exempt. The terms "alcoholic beverages" and "malt beverages"
30 as used in this paragraph have the same meanings ascribed to
31 them in ss. 561.01(4) and 563.01, respectively. It is

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1 determined by the Legislature that the classification of
 2 alcoholic beverages made in this paragraph for the purpose of
 3 extending the tax imposed by this chapter is reasonable and
 4 just, and it is intended that such tax be separate from, and
 5 in addition to, any other tax imposed on alcoholic beverages.

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8 == D I R E C T O R Y L A N G U A G E A M E N D M E N T ==

9 And the directory language is amended as follows:

10 On page 2, line 1
 11 remove: all of said line

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13 and insert in lieu thereof: Paragraph (a) of subsection (4)
 14 and paragraph (b) of subsection (5) of section

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

18 And the title is amended as follows:

19 On page 1, line 9,

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22 after the semicolon, insert:

23 exempting drinking water in containers that has
 24 been enhanced with minerals;

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