

Bill No. HB 21, 1st Eng.

Amendment No. Barcode 233226

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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11 Senator Horne moved the following amendment to amendment
 12 (042216):

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

15 On page 20, between lines 8 and 9,

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 17 insert:

18 Section 13. Effective July 1, 2001, paragraph (a) of
 19 subsection (4) of section 212.08, Florida Statutes, is amended
 20 to read:

21 212.08 Sales, rental, use, consumption, distribution,
 22 and storage tax; specified exemptions.--The sale at retail,
 23 the rental, the use, the consumption, the distribution, and
 24 the storage to be used or consumed in this state of the
 25 following are hereby specifically exempt from the tax imposed
 26 by this chapter.

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

29 (a) Also exempt are:

30 1. Water delivered to the purchaser through pipes or
 31 conduits or delivered for irrigation purposes. The sale of

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1 drinking water in bottles, cans, or other containers,
2 including water that contains minerals or carbonation in its
3 natural state or water to which minerals have been added at a
4 water treatment facility regulated by the Department of
5 Environmental Protection or the Department of Health, is
6 exempt. This exemption does not apply to the sale of drinking
7 water in bottles, cans, or other containers if carbonation
8 ~~minerals~~, or flavorings, except those added at a water
9 treatment facility, have been added. Water that has been
10 enhanced by the addition of minerals and that does not contain
11 any added carbonation or flavorings is also exempt.

12 2. All fuels used by a public or private utility,
13 including any municipal corporation or rural electric
14 cooperative association, in the generation of electric power
15 or energy for sale. Fuel other than motor fuel and diesel
16 fuel is taxable as provided in this chapter with the exception
17 of fuel expressly exempt herein. Motor fuels and diesel fuels
18 are taxable as provided in chapter 206, with the exception of
19 those motor fuels and diesel fuels used by railroad
20 locomotives or vessels to transport persons or property in
21 interstate or foreign commerce, which are taxable under this
22 chapter only to the extent provided herein. The basis of the
23 tax shall be the ratio of intrastate mileage to interstate or
24 foreign mileage traveled by the carrier's railroad locomotives
25 or vessels that were used in interstate or foreign commerce
26 and that had at least some Florida mileage during the previous
27 fiscal year of the carrier, such ratio to be determined at the
28 close of the fiscal year of the carrier. This ratio shall be
29 applied each month to the total Florida purchases made in this
30 state of motor and diesel fuels to establish that portion of
31 the total used and consumed in intrastate movement and subject

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1 to tax under this chapter. The basis for imposition of any
2 discretionary surtax shall be set forth in s. 212.054. Fuels
3 used exclusively in intrastate commerce do not qualify for the
4 proration of tax.

5 3. The transmission or wheeling of electricity.

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7 (Redesignate subsequent sections.)

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9
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 22, line 18, after the semicolon

13
14 and insert:

15 amending s. 212.08, F.S.; revising the
16 application of the sales tax exemption for the
17 sale of drinking water in bottles or other
18 containers;

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