

By Senator Pruitt

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A bill to be entitled  
An act relating to corporate income tax;  
amending s. 220.15, F.S., which provides for  
apportionment of adjusted federal income to  
this state; revising the conditions for  
determining when sales of tangible personal  
property occur in this state for certain  
industries; providing for retroactive effect;  
providing an effective date.

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

Section 1. Paragraph (b) of subsection (5) of section  
220.15, Florida Statutes, is amended to read:

220.15 Apportionment of adjusted federal income.--

(5) The sales factor is a fraction the numerator of  
which is the total sales of the taxpayer in this state during  
the taxable year or period and the denominator of which is the  
total sales of the taxpayer everywhere during the taxable year  
or period.

(b)1. Sales of tangible personal property occur in  
this state if the property is delivered or shipped to a  
purchaser within this state, regardless of the f.o.b. point,  
other conditions of the sale, or ultimate destination of the  
property, unless shipment is made via a common or contract  
carrier. However, for industries in SIC Industry Number 2037,  
if the ultimate destination of the product is to a location  
outside this state, regardless of the method of shipment or  
f.o.b. point, the sale shall not be deemed to occur in this  
state.

