

By Senator Alexander

17-1103-03

See HB 329

1 A bill to be entitled
2 An act relating to the tax on gross receipts
3 for utility and communications services;
4 amending s. 203.01, F.S.; excluding gross
5 receipts from sales of manufactured gas to
6 certain utilities from the term "gross
7 receipts" for certain purposes; providing an
8 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. Subsection (3) of section 203.01, Florida
13 Statutes, is amended to read:

14 203.01 Tax on gross receipts for utility and
15 communications services.--

16 (3) The term "gross receipts" as used herein does not
17 include gross receipts of any person derived from:

18 (a) The sale of natural gas or manufactured gas to a
19 public or private utility, including a municipal corporation
20 or rural electric cooperative association, either for resale
21 or for use as fuel in the generation of electricity; or

22 (b) The sale of electricity to a public or private
23 utility, including a municipal corporation or rural electric
24 cooperative association, for resale within the state, or as
25 part of an electrical interchange agreement or contract
26 between such utilities for the purpose of transferring more
27 economically generated power;

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29 provided the person deriving gross receipts from such sale
30 demonstrates that a resale in fact occurred and complies with
31 the following requirements: A resale in this state must be in

1 strict compliance with the rules and regulations of the
2 Department of Revenue; and any person making a sale for resale
3 in this state which is not in strict compliance with the rules
4 and regulations of the Department of Revenue shall be liable
5 for and pay the tax. Any person making a sale for resale in
6 this state may, through an informal protest provided for in s.
7 213.21 and the rules of the Department of Revenue, provide the
8 department with evidence of the exempt status of a sale. The
9 department shall adopt rules which provide that valid proof
10 and documentation of the resale in this state by a person
11 making the sale for resale in this state will be accepted by
12 the department when submitted during the protest period but
13 will not be accepted when submitted in any proceeding under
14 chapter 120 or any circuit court action instituted under
15 chapter 72.

16 Section 2. This act shall take effect upon becoming a
17 law.

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