

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; amending s.
8 166.231, F.S.; exempting the purchase of
9 manufactured gas for resale or for use as fuel
10 in the generation of electricity from the
11 public service tax; providing an effective
12 date.

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

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16 Section 1. Subsection (3) of section 203.01, Florida
17 Statutes, is amended to read:

18 203.01 Tax on gross receipts for utility and
19 communications services.--

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

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

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

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

20 Section 2. Paragraph (a) of subsection (4) of section
21 166.231, Florida Statutes, is amended to read:

22 166.231 Municipalities; public service tax.--

23 (4)(a) The purchase of natural gas, manufactured gas,
24 or fuel oil by a public or private utility, either for resale
25 or for use as fuel in the generation of electricity, or the
26 purchase of fuel oil or kerosene for use as an aircraft engine
27 fuel or propellant or for use in internal combustion engines
28 is exempt from taxation hereunder.

29 Section 3. This act shall take effect upon becoming a
30 law.

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