



HB 0329

2003

1 A bill to be entitled
2 An act relating to the tax on gross receipts for utility
3 and communications services; amending s. 203.01, F.S.;
4 excluding gross receipts from sales of manufactured gas to
5 certain utilities from the term "gross receipts" for
6 certain purposes; providing an effective date.

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

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10 Section 1. Paragraph (a) of subsection (3) of section
11 203.01, Florida Statutes, is amended to read:

12 203.01 Tax on gross receipts for utility and
13 communications services.--

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

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

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21 provided the person deriving gross receipts from such sale
22 demonstrates that a resale in fact occurred and complies with
23 the following requirements: A resale in this state must be in
24 strict compliance with the rules and regulations of the
25 Department of Revenue; and any person making a sale for resale
26 in this state which is not in strict compliance with the rules
27 and regulations of the Department of Revenue shall be liable for
28 and pay the tax. Any person making a sale for resale in this
29 state may, through an informal protest provided for in s. 213.21
30 and the rules of the Department of Revenue, provide the



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31 department with evidence of the exempt status of a sale. The
32 department shall adopt rules which provide that valid proof and
33 documentation of the resale in this state by a person making the
34 sale for resale in this state will be accepted by the department
35 when submitted during the protest period but will not be
36 accepted when submitted in any proceeding under chapter 120 or
37 any circuit court action instituted under chapter 72.

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