



HB 0329

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CHAMBER ACTION

The Committee on Business Regulation recommends the following:

Committee Substitute

Remove the entire bill and insert:

A bill to be entitled

An act relating to tax exemptions for fuels purchased by public or private utilities; amending s. 166.231, F.S.; including utility purchases of manufactured gas within an exemption from the public service tax; amending s. 203.01, F.S.; excluding gross receipts from sales of manufactured gas to certain utilities from the term "gross receipts" for certain purposes; providing an effective date.

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

Section 1. Paragraph (a) of subsection (4) of section 166.231, Florida Statutes, is amended to read:

166.231 Municipalities; public service tax.--

(4)(a) The purchase of natural gas, manufactured gas, or fuel oil by a public or private utility, either for resale or for use as fuel in the generation of electricity, or the purchase of fuel oil or kerosene for use as an aircraft engine



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28 fuel or propellant or for use in internal combustion engines is
29 exempt from taxation hereunder.

30 Section 2. Paragraph (a) of subsection (3) of section
31 203.01, Florida Statutes, is amended to read:

32 203.01 Tax on gross receipts for utility and
33 communications services.--

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

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

40
41 provided the person deriving gross receipts from such sale
42 demonstrates that a resale in fact occurred and complies with
43 the following requirements: A resale in this state must be in
44 strict compliance with the rules and regulations of the
45 Department of Revenue; and any person making a sale for resale
46 in this state which is not in strict compliance with the rules
47 and regulations of the Department of Revenue shall be liable for
48 and pay the tax. Any person making a sale for resale in this
49 state may, through an informal protest provided for in s. 213.21
50 and the rules of the Department of Revenue, provide the
51 department with evidence of the exempt status of a sale. The
52 department shall adopt rules which provide that valid proof and
53 documentation of the resale in this state by a person making the
54 sale for resale in this state will be accepted by the department
55 when submitted during the protest period but will not be



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56 | accepted when submitted in any proceeding under chapter 120 or
57 | any circuit court action instituted under chapter 72.

58 | Section 3. This act shall take effect upon becoming a law.