

Amendment No. (for drafter's use only)

CHAMBER ACTION

Senate

House

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Representative Davis, D. offered the following:

**Amendment (with title amendment)**

Between lines 433 and 434, insert:

Section 14. The Department of Revenue shall not, prior to June 1, 2005, make or prosecute assessments of gross receipts tax on sales from sales of natural gas by any person that is not regulated by the Public Service Commission to any person that qualifies for the sales tax exemption on purchases of electricity provided by s. 212.08 (7)(ff), Florida Statutes. No refunds shall be made of any gross receipts tax on such sales that has been remitted to the department prior to the effective date of this section. Prior to July 1, 2005, the Legislature shall evaluate the current gross receipts tax law applicable to sales of natural gas to determine whether the law:

(1) Is clear in its application or requires clarification.

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17        (2) Creates competitive disadvantages for Florida  
18 businesses.

19        (3) Contributes to erosion of the Public Education Capital  
20 Outlay and Debt Service Trust Fund.

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22 ===== T I T L E   A M E N D M E N T =====

23        Between lines 53 and 54, insert:  
24 prohibiting the Department of Revenue from making or prosecuting  
25 assessments of gross receipts tax on sales of natural gas to  
26 industrial customers under certain circumstances; prohibiting  
27 refunds of taxes remitted to the department on such sales;  
28 requiring the Legislature to evaluate current gross receipts tax  
29 law applicable to sales of natural gas for certain purposes;