



820638

CHAMBER ACTION

Senate

House

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1 The Committee on Finance and Tax (Deutch) recommended the
2 following amendment:

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4 **Senate Amendment (with title amendments)**

5 Delete line(s) 8-14

6 and insert:

7 Section 1. Paragraph (a) of subsection (4) and paragraph
8 (d) of subsection (7) of section 212.08, Florida Statutes, are
9 amended to read:

10 212.08 Sales, rental, use, consumption, distribution, and
11 storage tax; specified exemptions.--The sale at retail, the
12 rental, the use, the consumption, the distribution, and the
13 storage to be used or consumed in this state of the following are
14 hereby specifically exempt from the tax imposed by this chapter.

15 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.--

16 (a) Also exempt are:

Bill No. SB 2320



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17 1. Water delivered to the purchaser through pipes or
18 conduits or delivered for irrigation purposes. ~~The sale of~~
19 ~~drinking water in bottles, cans, or other containers, including~~
20 ~~water that contains minerals or carbonation in its natural state~~
21 ~~or water to which minerals have been added at a water treatment~~
22 ~~facility regulated by the Department of Environmental Protection~~
23 ~~or the Department of Health, is exempt. This exemption does not~~
24 ~~apply to the sale of drinking water in bottles, cans, or other~~
25 ~~containers if carbonation or flavorings, except those added at a~~
26 ~~water treatment facility, have been added. Water that has been~~
27 ~~enhanced by the addition of minerals and that does not contain~~
28 ~~any added carbonation or flavorings is also exempt.~~

29 2. All fuels used by a public or private utility, including
30 any municipal corporation or rural electric cooperative
31 association, in the generation of electric power or energy for
32 sale. Fuel other than motor fuel and diesel fuel is taxable as
33 provided in this chapter with the exception of fuel expressly
34 exempt herein. Motor fuels and diesel fuels are taxable as
35 provided in chapter 206, with the exception of those motor fuels
36 and diesel fuels used by railroad locomotives or vessels to
37 transport persons or property in interstate or foreign commerce,
38 which are taxable under this chapter only to the extent provided
39 herein. The basis of the tax shall be the ratio of intrastate
40 mileage to interstate or foreign mileage traveled by the
41 carrier's railroad locomotives or vessels that were used in
42 interstate or foreign commerce and that had at least some Florida
43 mileage during the previous fiscal year of the carrier, such
44 ratio to be determined at the close of the fiscal year of the
45 carrier. However, during the fiscal year in which the carrier
46 begins its initial operations in this state, the carrier's



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47 | mileage apportionment factor may be determined on the basis of an
 48 | estimated ratio of anticipated miles in this state to anticipated
 49 | total miles for that year, and subsequently, additional tax shall
 50 | be paid on the motor fuel and diesel fuels, or a refund may be
 51 | applied for, on the basis of the actual ratio of the carrier's
 52 | railroad locomotives' or vessels' miles in this state to its
 53 | total miles for that year. This ratio shall be applied each month
 54 | to the total Florida purchases made in this state of motor and
 55 | diesel fuels to establish that portion of the total used and
 56 | consumed in intrastate movement and subject to tax under this
 57 | chapter. The basis for imposition of any discretionary surtax
 58 | shall be set forth in s. 212.054. Fuels used exclusively in
 59 | intrastate commerce do not qualify for the proration of tax.

60 | 3. The transmission or wheeling of electricity.

61 |
 62 | ===== T I T L E A M E N D M E N T =====

63 | And the title is amended as follows:

64 | On line(s) 3, after the second semicolon,
 65 | insert:

66 | deleting the tax exemption for water in bottles, cans or
 67 | other containers;