

By Senator Lynn

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1 A bill to be entitled
2 An act relating to the tax on sales, use, and other
3 transactions; amending s. 212.08, F.S.; deleting an
4 exemption for sales of drinking water in containers;
5 providing an effective date.
6

7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Paragraph (a) of subsection (4) of section
10 212.08, Florida Statutes, is amended to read:

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

17 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

18 (a) Also exempt are:

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

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30 ~~any added carbonation or flavorings is also exempt.~~

31 2. All fuels used by a public or private utility, including
32 any municipal corporation or rural electric cooperative
33 association, in the generation of electric power or energy for
34 sale. Fuel other than motor fuel and diesel fuel is taxable as
35 provided in this chapter with the exception of fuel expressly
36 exempt herein. Motor fuels and diesel fuels are taxable as
37 provided in chapter 206, with the exception of those motor fuels
38 and diesel fuels used by railroad locomotives or vessels to
39 transport persons or property in interstate or foreign commerce,
40 which are taxable under this chapter only to the extent provided
41 herein. The basis of the tax shall be the ratio of intrastate
42 mileage to interstate or foreign mileage traveled by the
43 carrier's railroad locomotives or vessels that were used in
44 interstate or foreign commerce and that had at least some
45 Florida mileage during the previous fiscal year of the carrier,
46 such ratio to be determined at the close of the fiscal year of
47 the carrier. However, during the fiscal year in which the
48 carrier begins its initial operations in this state, the
49 carrier's mileage apportionment factor may be determined on the
50 basis of an estimated ratio of anticipated miles in this state
51 to anticipated total miles for that year, and subsequently,
52 additional tax shall be paid on the motor fuel and diesel fuels,
53 or a refund may be applied for, on the basis of the actual ratio
54 of the carrier's railroad locomotives' or vessels' miles in this
55 state to its total miles for that year. This ratio shall be
56 applied each month to the total Florida purchases made in this
57 state of motor and diesel fuels to establish that portion of the
58 total used and consumed in intrastate movement and subject to

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59 tax under this chapter. The basis for imposition of any
60 discretionary surtax shall be set forth in s. 212.054. Fuels
61 used exclusively in intrastate commerce do not qualify for the
62 proration of tax.

63 3. The transmission or wheeling of electricity.

64 Section 2. This act shall take effect July 1, 2009.