



787708

LEGISLATIVE ACTION

Senate

.

House

.

.

Floor: 1a/RE/3R

.

04/30/2009 05:25 PM

.

.

Senator Garcia moved the following:

Senate Amendment to Amendment (837800)

Between lines 758 and 759

insert:

Section 6. Paragraph (b) of subsection (5) of section
220.15, Florida Statutes, is amended to read:

220.15 Apportionment of adjusted federal income.—

(5) The sales factor is a fraction the numerator of which
is the total sales of the taxpayer in this state during the
taxable year or period and the denominator of which is the total
sales of the taxpayer everywhere during the taxable year or
period.



787708

13 (b)1. Sales of tangible personal property occur in this
14 state if the property is delivered or shipped to a purchaser
15 within this state, regardless of the f.o.b. point, other
16 conditions of the sale, or ultimate destination of the property,
17 unless shipment is made via a common or contract carrier.
18 However, for industries in NAICS National SIC Industry Number
19 311411 2037, if the ultimate destination of the product is to a
20 location outside this state, regardless of the method of
21 shipment or f.o.b. point, the sale shall not be deemed to occur
22 in this state. As used in this paragraph, "NAICS" means those
23 classifications contained in the North American Industry
24 Classification System, as published in 2007 by the Office of
25 Management and Budget, Executive Office of the President.

26 2. When citrus fruit is delivered by a cooperative for a
27 grower-member, by a grower-member to a cooperative, or by a
28 grower-participant to a Florida processor, the sales factor for
29 the growers for such citrus fruit delivered to such processor
30 shall be the same as the sales factor for the most recent
31 taxable year of that processor. That sales factor, expressed
32 only as a percentage and not in terms of the dollar volume of
33 sales, so as to protect the confidentiality of the sales of the
34 processor, shall be furnished on the request of such a grower
35 promptly after it has been determined for that taxable year.

36 3. Reimbursement of expenses under an agency contract
37 between a cooperative, a grower-member of a cooperative, or a
38 grower and a processor is not a sale within this state.
39