

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Rehwinkel Vasilinda offered the following:

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3 **Amendment (with directory and title amendments)**

4 Between lines 501-502, insert:

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

7 (a) Also exempt are:

8 1. Water delivered to the purchaser through pipes or  
9 conduits or delivered for irrigation purposes. The sale of  
10 drinking water in individual bottles, cans, or other containers  
11 holding 36 ounces or more, including water that contains  
12 minerals or carbonation in its natural state or water to which  
13 minerals have been added at a water treatment facility regulated  
14 by the Department of Environmental Protection or the Department  
15 of Health, is exempt. This exemption does not apply to the sale  
16 of drinking water in its natural state in bottles, cans, or

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17 other containers if the individual bottles, cans, or other  
18 containers holding less than 36 ounces or if carbonation or  
19 flavorings, except those added at a water treatment facility,  
20 have been added. Water sold in bottles, cans, or other  
21 containers holding less than 36 ounces that has been enhanced by  
22 the addition of minerals and that does not contain any added  
23 carbonation or flavorings is not ~~also~~ exempt.

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

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

56 3. The transmission or wheeling of electricity.

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**D I R E C T O R Y A M E N D M E N T**

61 Remove line(s) 491-492 and insert:

62 Section 6. Paragraph (a) of subsection (4) of section  
 63 212.08, Florida Statutes, is amended, paragraph (q) is added to  
 64 subsection (5), paragraphs (d), (w), (y),  
 65

66  
67  
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**T I T L E A M E N D M E N T**

69 Remove line 31 and insert:

70 interests; amending s. 212.08, F.S.; revising the exemption for  
 71 sales of drinking water; exempting sales of certain drinking  
 72

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HOUSE AMENDMENT

Bill No. HB 7159

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73 water in bottles, cans, or other containers of a certain  
74 capacity; providing a temporary

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