

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Agriculture & Natural
2 Resources Subcommittee
3 Representative Adkins offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

9 Section 1. Paragraph (k) of subsection (1) of section
10 212.05, Florida Statutes, is amended to read:

11 212.05 Sales, storage, use tax.—It is hereby declared to
12 be the legislative intent that every person is exercising a
13 taxable privilege who engages in the business of selling
14 tangible personal property at retail in this state, including
15 the business of making mail order sales, or who rents or
16 furnishes any of the things or services taxable under this
17 chapter, or who stores for use or consumption in this state any
18 item or article of tangible personal property as defined herein
19 and who leases or rents such property within the state.

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20 (1) For the exercise of such privilege, a tax is levied on
21 each taxable transaction or incident, which tax is due and
22 payable as follows:

23 (k) At the rate of 6 percent of the sales price of each
24 gallon of diesel fuel not taxed under chapter 206 purchased for
25 use in a vessel, except dyed diesel fuel that is exempt pursuant
26 to s. 212.08(4)(a)4.

27 Section 2. Subsection (4) of section 212.0501, Florida
28 Statutes, is amended to read:

29 212.0501 Tax on diesel fuel for business purposes;
30 purchase, storage, and use.—

31 (4) Except as otherwise provided in s. 212.05(1)(k), a
32 licensed sales tax dealer may elect to collect such tax pursuant
33 to this chapter on all sales to each person who purchases diesel
34 fuel, except dyed diesel fuel used for commercial fishing and
35 aquacultural purposes listed in s. 206.41(4)(c)3., for
36 consumption, use, or storage by a trade or business. When the
37 licensed sales tax dealer has not elected to collect such tax on
38 all such sales, the purchaser or ultimate consumer shall be
39 liable for the payment of tax directly to the state.

40 Section 3. Paragraph (a) of subsection (4) of section
41 212.08, Florida Statutes, is amended to read:

42 212.08 Sales, rental, use, consumption, distribution, and
43 storage tax; specified exemptions.—The sale at retail, the
44 rental, the use, the consumption, the distribution, and the
45 storage to be used or consumed in this state of the following
46 are hereby specifically exempt from the tax imposed by this
47 chapter.

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

49 (a) Also exempt are:

50 1. Water delivered to the purchaser through pipes or
51 conduits or delivered for irrigation purposes. The sale of
52 drinking water in bottles, cans, or other containers, including
53 water that contains minerals or carbonation in its natural state
54 or water to which minerals have been added at a water treatment
55 facility regulated by the Department of Environmental Protection
56 or the Department of Health, is exempt. This exemption does not
57 apply to the sale of drinking water in bottles, cans, or other
58 containers if carbonation or flavorings, except those added at a
59 water treatment facility, have been added. Water that has been
60 enhanced by the addition of minerals and that does not contain
61 any added carbonation or flavorings is also exempt.

62 2. All fuels used by a public or private utility,
63 including any municipal corporation or rural electric
64 cooperative association, in the generation of electric power or
65 energy for sale. Fuel other than motor fuel and diesel fuel is
66 taxable as provided in this chapter with the exception of fuel
67 expressly exempt herein. Motor fuels and diesel fuels are
68 taxable as provided in chapter 206, with the exception of those
69 motor fuels and diesel fuels used by railroad locomotives or
70 vessels to transport persons or property in interstate or
71 foreign commerce, which are taxable under this chapter only to
72 the extent provided herein. The basis of the tax shall be the
73 ratio of intrastate mileage to interstate or foreign mileage
74 traveled by the carrier's railroad locomotives or vessels that
75 were used in interstate or foreign commerce and that had at

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76 least some Florida mileage during the previous fiscal year of
77 the carrier, such ratio to be determined at the close of the
78 fiscal year of the carrier. However, during the fiscal year in
79 which the carrier begins its initial operations in this state,
80 the carrier's mileage apportionment factor may be determined on
81 the basis of an estimated ratio of anticipated miles in this
82 state to anticipated total miles for that year, and
83 subsequently, additional tax shall be paid on the motor fuel and
84 diesel fuels, or a refund may be applied for, on the basis of
85 the actual ratio of the carrier's railroad locomotives' or
86 vessels' miles in this state to its total miles for that year.
87 This ratio shall be applied each month to the total Florida
88 purchases made in this state of motor and diesel fuels to
89 establish that portion of the total used and consumed in
90 intrastate movement and subject to tax under this chapter. The
91 basis for imposition of any discretionary surtax shall be set
92 forth in s. 212.054. Fuels used exclusively in intrastate
93 commerce do not qualify for the proration of tax.

94 3. The transmission or wheeling of electricity.

95 4. Dyed diesel fuel placed into the storage tank of a
96 vessel used exclusively for the commercial fishing and
97 aquacultural purposes listed in s. 206.41(4)(c)3.

98 Section 4. This act shall take effect July 1, 2013.
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102 **T I T L E A M E N D M E N T**

103 Remove everything before the enacting clause and insert:

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 423 (2013)

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104 An act relating to the tax on sales, use, and other
105 transactions; amending s. 212.05, F.S.; providing an exception
106 to sales tax for dyed diesel fuel used in vessels for commercial
107 fishing and aquacultural purposes; amending s. 212.0501, F.S.;
108 providing an exception from sales tax collected by a licensed
109 sales tax dealer for dyed diesel fuel used in vessels for
110 commercial fishing and aquacultural purposes; amending s.
111 212.08, F.S.; providing a sales tax exemption for dyed diesel
112 fuel used in vessels for commercial fishing and aquacultural
113 purposes; providing an effective date.