

1                                   A bill to be entitled  
 2           An act relating to the tax on sales, use, and other  
 3           transactions; amending ss. 212.05 and 212.08, F.S.;  
 4           providing an exemption from the tax for dyed diesel  
 5           fuel used in certain vessels in a specified manner and  
 6           for a specified purpose; providing an effective date.

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 8   Be It Enacted by the Legislature of the State of Florida:

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 10           Section 1. Paragraph (k) of subsection (1) of section  
 11   212.05, Florida Statutes, is amended to read:

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

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

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

28           Section 2. Paragraph (a) of subsection (4) of section

29 | 212.08, Florida Statutes, is amended to read:

30 |       212.08 Sales, rental, use, consumption, distribution, and  
31 | storage tax; specified exemptions.—The sale at retail, the  
32 | rental, the use, the consumption, the distribution, and the  
33 | storage to be used or consumed in this state of the following  
34 | are hereby specifically exempt from the tax imposed by this  
35 | chapter.

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

37 |       (a) Also exempt are:

38 |       1. Water delivered to the purchaser through pipes or  
39 | conduits or delivered for irrigation purposes. The sale of  
40 | drinking water in bottles, cans, or other containers, including  
41 | water that contains minerals or carbonation in its natural state  
42 | or water to which minerals have been added at a water treatment  
43 | facility regulated by the Department of Environmental Protection  
44 | or the Department of Health, is exempt. This exemption does not  
45 | apply to the sale of drinking water in bottles, cans, or other  
46 | containers if carbonation or flavorings, except those added at a  
47 | water treatment facility, have been added. Water that has been  
48 | enhanced by the addition of minerals and that does not contain  
49 | any added carbonation or flavorings is also exempt.

50 |       2. All fuels used by a public or private utility,  
51 | including any municipal corporation or rural electric  
52 | cooperative association, in the generation of electric power or  
53 | energy for sale. Fuel other than motor fuel and diesel fuel is  
54 | taxable as provided in this chapter with the exception of fuel  
55 | expressly exempt herein. Motor fuels and diesel fuels are  
56 | taxable as provided in chapter 206, with the exception of those

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57 | motor fuels and diesel fuels used by railroad locomotives or  
58 | vessels to transport persons or property in interstate or  
59 | foreign commerce, which are taxable under this chapter only to  
60 | the extent provided herein. The basis of the tax shall be the  
61 | ratio of intrastate mileage to interstate or foreign mileage  
62 | traveled by the carrier's railroad locomotives or vessels that  
63 | were used in interstate or foreign commerce and that had at  
64 | least some Florida mileage during the previous fiscal year of  
65 | the carrier, such ratio to be determined at the close of the  
66 | fiscal year of the carrier. However, during the fiscal year in  
67 | which the carrier begins its initial operations in this state,  
68 | the carrier's mileage apportionment factor may be determined on  
69 | the basis of an estimated ratio of anticipated miles in this  
70 | state to anticipated total miles for that year, and  
71 | subsequently, additional tax shall be paid on the motor fuel and  
72 | diesel fuels, or a refund may be applied for, on the basis of  
73 | the actual ratio of the carrier's railroad locomotives' or  
74 | vessels' miles in this state to its total miles for that year.  
75 | This ratio shall be applied each month to the total Florida  
76 | purchases made in this state of motor and diesel fuels to  
77 | establish that portion of the total used and consumed in  
78 | intrastate movement and subject to tax under this chapter. The  
79 | basis for imposition of any discretionary surtax shall be set  
80 | forth in s. 212.054. Fuels used exclusively in intrastate  
81 | commerce do not qualify for the proration of tax.

82 |         3. The transmission or wheeling of electricity.

83 |         4. Dyed diesel fuel placed into the storage tank of a  
84 | vessel designed, constructed, and used exclusively for the

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85 taking of shrimp from salt and fresh waters for sale. The  
86 exemption does not apply unless the purchaser of the dyed diesel  
87 fuel provides the seller with a written statement, signed by the  
88 purchaser, verifying that the dyed diesel fuel is to be used by  
89 the vessel exclusively for the taking of shrimp from salt and  
90 fresh waters for sale. Any dyed diesel fuel that is not used  
91 exclusively as verified in such statement is subject to the tax  
92 levied under s. 212.05(1)(k), due and payable by the purchaser.

93 Section 3. This act shall take effect July 1, 2013.