

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending s. 212.05, F.S.; providing an
 4 exception to sales tax for dyed diesel fuel used in
 5 vessels for commercial fishing and aquacultural
 6 purposes; amending s. 212.0501, F.S.; providing an
 7 exception from sales tax collected by a licensed sales
 8 tax dealer for dyed diesel fuel used in vessels for
 9 commercial fishing and aquacultural purposes; amending
 10 s. 212.08, F.S.; providing a sales tax exemption for
 11 dyed diesel fuel used in vessels for commercial
 12 fishing and aquacultural purposes; providing an
 13 effective date.

14
 15 Be It Enacted by the Legislature of the State of Florida:

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 17 Section 1. Paragraph (k) of subsection (1) of section
 18 212.05, Florida Statutes, is amended to read:

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

28 (1) For the exercise of such privilege, a tax is levied on

29 each taxable transaction or incident, which tax is due and
30 payable as follows:

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

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

37 212.0501 Tax on diesel fuel for business purposes;
38 purchase, storage, and use.—

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

48 Section 3. Paragraph (a) of subsection (4) of section
49 212.08, Florida Statutes, is amended to read:

50 212.08 Sales, rental, use, consumption, distribution, and
51 storage tax; specified exemptions.—The sale at retail, the
52 rental, the use, the consumption, the distribution, and the
53 storage to be used or consumed in this state of the following
54 are hereby specifically exempt from the tax imposed by this
55 chapter.

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

57 (a) Also exempt are:

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

70 2. All fuels used by a public or private utility,
71 including any municipal corporation or rural electric
72 cooperative association, in the generation of electric power or
73 energy for sale. Fuel other than motor fuel and diesel fuel is
74 taxable as provided in this chapter with the exception of fuel
75 expressly exempt herein. Motor fuels and diesel fuels are
76 taxable as provided in chapter 206, with the exception of those
77 motor fuels and diesel fuels used by railroad locomotives or
78 vessels to transport persons or property in interstate or
79 foreign commerce, which are taxable under this chapter only to
80 the extent provided herein. The basis of the tax shall be the
81 ratio of intrastate mileage to interstate or foreign mileage
82 traveled by the carrier's railroad locomotives or vessels that
83 were used in interstate or foreign commerce and that had at
84 least some Florida mileage during the previous fiscal year of

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

102 | 3. The transmission or wheeling of electricity.

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

106 | Section 4. This act shall take effect July 1, 2013.