



138984

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/11/2013	.	
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Appropriations Subcommittee on Finance and Tax (Simmons)  
recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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

212.05 Sales, storage, use tax.—It is hereby declared to be  
the legislative intent that every person is exercising a taxable  
privilege who engages in the business of selling tangible  
personal property at retail in this state, including the  
business of making mail order sales, or who rents or furnishes  
any of the things or services taxable under this chapter, or who



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13 stores for use or consumption in this state any item or article  
14 of tangible personal property as defined herein and who leases  
15 or rents such property within the state.

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

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

23 Section 2. Paragraph (a) of subsection (4) of section  
24 212.08, Florida Statutes, is amended to read:

25 212.08 Sales, rental, use, consumption, distribution, and  
26 storage tax; specified exemptions.—The sale at retail, the  
27 rental, the use, the consumption, the distribution, and the  
28 storage to be used or consumed in this state of the following  
29 are hereby specifically exempt from the tax imposed by this  
30 chapter.

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

32 (a) Also exempt are:

33 1. Water delivered to the purchaser through pipes or  
34 conduits or delivered for irrigation purposes. The sale of  
35 drinking water in bottles, cans, or other containers, including  
36 water that contains minerals or carbonation in its natural state  
37 or water to which minerals have been added at a water treatment  
38 facility regulated by the Department of Environmental Protection  
39 or the Department of Health, is exempt. This exemption does not  
40 apply to the sale of drinking water in bottles, cans, or other  
41 containers if carbonation or flavorings, except those added at a



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42 water treatment facility, have been added. Water that has been  
43 enhanced by the addition of minerals and that does not contain  
44 any added carbonation or flavorings is also exempt.

45 2. All fuels used by a public or private utility, including  
46 a ~~any~~ municipal corporation or rural electric cooperative  
47 association, in the generation of electric power or energy for  
48 sale. Fuel other than motor fuel and diesel fuel is taxable as  
49 provided in this chapter with the exception of fuel expressly  
50 exempt herein. Motor fuels and diesel fuels are taxable as  
51 provided in chapter 206, with the exception of those motor fuels  
52 and diesel fuels used by railroad locomotives or vessels to  
53 transport persons or property in interstate or foreign commerce,  
54 which are taxable under this chapter only to the extent provided  
55 herein. The basis of the tax shall be the ratio of intrastate  
56 mileage to interstate or foreign mileage traveled by the  
57 carrier's railroad locomotives or vessels that were used in  
58 interstate or foreign commerce and that had at least some  
59 ~~Florida~~ mileage in this state during the previous fiscal year of  
60 the carrier, such ratio to be determined at the close of the  
61 fiscal year of the carrier. However, during the fiscal year in  
62 which the carrier begins its initial operations in this state,  
63 the carrier's mileage apportionment factor may be determined on  
64 the basis of an estimated ratio of anticipated miles in this  
65 state to anticipated total miles for that year, and  
66 subsequently, additional tax shall be paid on the motor fuel and  
67 diesel fuels, or a refund may be applied for, on the basis of  
68 the actual ratio of the carrier's railroad locomotives' or  
69 vessels' miles in this state to its total miles for that year.  
70 This ratio shall be applied each month to the total ~~Florida~~



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71 purchases made in this state of motor and diesel fuels to  
72 establish that portion of the total used and consumed in  
73 intrastate movement and subject to tax under this chapter. The  
74 basis for imposition of any discretionary surtax shall be set  
75 forth in s. 212.054. Fuels used exclusively in intrastate  
76 commerce do not qualify for the proration of tax.

77 3. The transmission or wheeling of electricity.

78 4. Dyed diesel fuel placed into the storage tank of a  
79 vessel designed, constructed, and used exclusively for the  
80 taking of shrimp from salt and fresh waters for sale. The  
81 exemption does not apply unless the purchaser of the dyed diesel  
82 fuel provides the seller with a written statement, signed by the  
83 purchaser, verifying that the dyed diesel fuel is to be used by  
84 the vessel exclusively for the taking of shrimp from salt and  
85 fresh waters for sale. Any dyed diesel fuel that is not used  
86 exclusively as verified in such statement is subject to the tax  
87 levied under s. 212.05(1)(k), and is due and payable by the  
88 purchaser.

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

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92 ===== T I T L E A M E N D M E N T =====

93 And the title is amended as follows:

94 Delete everything before the enacting clause  
95 and insert:

96 A bill to be entitled  
97 An act relating to the tax on sales, use, and other  
98 transactions; amending ss. 212.05 and 212.08, F.S.;  
99 providing a sales tax exemption for dyed diesel fuel



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used in commercial shrimping; providing an effective  
date.