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576-04171-13

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the tax on sales, use, and other transactions; amending ss. 212.05 and 212.08, F.S.; providing a sales tax exemption for dyed diesel fuel used in commercial shrimping; providing an effective date.

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

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

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

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



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



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57 and diesel fuels used by railroad locomotives or vessels to
58 transport persons or property in interstate or foreign commerce,
59 which are taxable under this chapter only to the extent provided
60 herein. The basis of the tax shall be the ratio of intrastate
61 mileage to interstate or foreign mileage traveled by the
62 carrier's railroad locomotives or vessels that were used in
63 interstate or foreign commerce and that had at least some
64 ~~Florida~~ mileage in this state 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
85 taking of shrimp from salt and fresh waters for sale. The



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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), and is due and payable by the
93 purchaser.

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