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LEGISLATIVE ACTION

Senate

House

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Floor: WD

04/27/2013 08:27 PM

Senator Bean moved the following:

Senate Amendment (with title amendment)

Delete lines 83 - 93

and insert:

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

Section 3. Subsection (4) of section 212.0501, Florida Statutes, is amended to read:

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

(4) Except as otherwise provided in s. 212.05(1)(k), a licensed sales tax dealer may elect to collect such tax pursuant



14 to this chapter on all sales to each person who purchases diesel
15 fuel, except dyed diesel fuel used for commercial fishing and
16 aquacultural purposes listed in s. 206.41(4)(c)3., for
17 consumption, use, or storage by a trade or business. When the
18 licensed sales tax dealer has not elected to collect such tax on
19 all such sales, the purchaser or ultimate consumer shall be
20 liable for the payment of tax directly to the state.

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22
23 ===== T I T L E A M E N D M E N T =====

24 And the title is amended as follows:

25 Delete lines 3 - 6

26 and insert:

27 transactions; amending s. 212.05, F.S.; providing an
28 exception to sales tax for dyed diesel fuel used in
29 vessels for commercial fishing and aquacultural
30 purposes; amending s. 212.0501, F.S.; providing an
31 exception from sales tax collected by a licensed sales
32 tax dealer for dyed diesel fuel used in vessels for
33 commercial fishing and aquacultural purposes; amending
34 s. 212.08, F.S.; providing a sales tax exemption for
35 dyed diesel fuel used in vessels for commercial
36 fishing and aquacultural purposes; providing an
37 effective date.

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