

By Senator Benacquisto

30-00955-16

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1                                   A bill to be entitled  
2           An act relating to the use tax for asphalt; amending  
3           s. 212.06, F.S.; reducing by a specified percentage  
4           over time an indexed tax on manufactured asphalt used  
5           for a government public works project; providing an  
6           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 (c) of subsection (1) of section  
11           212.06, Florida Statutes, is amended to read:

12           212.06 Sales, storage, use tax; collectible from dealers;  
13           "dealer" defined; dealers to collect from purchasers;  
14           legislative intent as to scope of tax.-

15           (1)

16           (c)1. Notwithstanding the provisions of paragraph (b), the  
17           use tax on asphalt manufactured for one's own use shall be  
18           calculated with respect to paragraph (b) only upon the cost of  
19           materials which become a component part or which are an  
20           ingredient of the finished asphalt and upon the cost of the  
21           transportation of such components and ingredients. In addition,  
22           an indexed tax of 38 cents per ton of such manufactured asphalt  
23           shall be due at the same time and in the same manner as taxes  
24           due pursuant to paragraph (b). Beginning July 1, 1989, the  
25           indexed tax shall be adjusted each July 1 to an amount, rounded  
26           to the nearest cent, equal to the product of 38 cents multiplied  
27           by a fraction, the numerator of which is the annual average of  
28           the "materials and components for construction" series of the  
29           producer price index, as calculated and published by the United

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30 States Department of Labor, Bureau of Statistics, for the  
31 previous calendar year, and the denominator of which is the  
32 annual average of said series for calendar year 1988.

33 2.a. Beginning July 1, 1999, the indexed tax imposed by  
34 this paragraph on manufactured asphalt which is used for any  
35 federal, state, or local government public works project shall  
36 be reduced by 20 percent.

37 b. Beginning July 1, 2000, the indexed tax imposed by this  
38 paragraph on manufactured asphalt which is used for any federal,  
39 state, or local government public works project shall be reduced  
40 by 40 percent.

41 c. Beginning July 1, 2016, the indexed tax imposed by this  
42 paragraph on manufactured asphalt which is used for any federal,  
43 state, or local government public works project shall be reduced  
44 by 60 percent.

45 d. Beginning July 1, 2017, the indexed tax imposed by this  
46 paragraph on manufactured asphalt which is used for any federal,  
47 state, or local government public works project shall be reduced  
48 by 80 percent.

49 e. Beginning July 1, 2018, the indexed tax imposed by this  
50 paragraph on manufactured asphalt which is used for any federal,  
51 state, or local government public works project shall be reduced  
52 by 100 percent.

53 Section 2. This act shall take effect July 1, 2016.