

By the Committee on Transportation; and Senator Benacquisto

596-02118-16

2016802c1

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; exempting such
6 manufactured asphalt from the indexed tax beginning on
7 a specified date; providing an effective date.

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

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11 Section 1. Paragraph (c) of subsection (1) of section
12 212.06, Florida Statutes, is amended to read:

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

16 (1)

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

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33 annual average of said series for calendar year 1988.

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

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

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

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

50 e. Beginning July 1, 2018, manufactured asphalt used for
51 any federal, state, or local government public works project
52 shall be exempt from the indexed tax imposed by this paragraph.

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