

BILL

ORIGINAL

YEAR

1 A bill to be entitled
2 An act relating to ; providing an effective date.

3
4 Be It Enacted by the Legislature of the State of Florida:

5
6 Section 1. Paragraph (a) of subsection (4) of section
7 212.08, Florida Statutes, is amended to read:

8 212.08 Sales, rental, use, consumption, distribution, and
9 storage tax; specified exemptions.—The sale at retail, the
10 rental, the use, the consumption, the distribution, and the
11 storage to be used or consumed in this state of the following
12 are hereby specifically exempt from the tax imposed by this
13 chapter.

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

15 (a) Also exempt are:

16 1. Water delivered to the purchaser through pipes or
17 conduits or delivered for irrigation purposes. The sale of
18 drinking water in bottles, cans, or other containers, including
19 water that contains minerals or carbonation in its natural state
20 or water to which minerals have been added at a water treatment
21 facility regulated by the Department of Environmental Protection
22 or the Department of Health, is exempt. This exemption does not
23 apply to the sale of drinking water in bottles, cans, or other
24 containers if carbonation or flavorings, except those added at a
25 water treatment facility, have been added. Water that has been
26 enhanced by the addition of minerals and that does not contain
27 any added carbonation or flavorings is also exempt.

28 2. All fuels used by a public or private utility,

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29 including any municipal corporation or rural electric
30 cooperative association, in the generation of electric power or
31 energy for sale. Fuel other than motor fuel and diesel fuel is
32 taxable as provided in this chapter with the exception of fuel
33 expressly exempt herein. Natural gas used to generate
34 electricity in a non-combustion fuel cell used in stationary
35 equipment is exempt from the tax imposed by this chapter. Motor
36 fuels and diesel fuels are taxable as provided in chapter 206,
37 with the exception of those motor fuels and diesel fuels used by
38 railroad locomotives or vessels to transport persons or property
39 in interstate or foreign commerce, which are taxable under this
40 chapter only to the extent provided herein. The basis of the tax
41 shall be the ratio of intrastate mileage to interstate or
42 foreign mileage traveled by the carrier's railroad locomotives
43 or vessels that were used in interstate or foreign commerce and
44 that had at least some Florida mileage during the previous
45 fiscal year of the carrier, such ratio to be determined at the
46 close of the fiscal year of the carrier. However, during the
47 fiscal year in which the carrier begins its initial operations
48 in this state, the carrier's mileage apportionment factor may be
49 determined on the basis of an estimated ratio of anticipated
50 miles in this state to anticipated total miles for that year,
51 and subsequently, additional tax shall be paid on the motor fuel
52 and diesel fuels, or a refund may be applied for, on the basis
53 of the actual ratio of the carrier's railroad locomotives' or
54 vessels' miles in this state to its total miles for that year.
55 This ratio shall be applied each month to the total Florida
56 purchases made in this state of motor and diesel fuels to

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57 | establish that portion of the total used and consumed in
58 | intrastate movement and subject to tax under this chapter. The
59 | basis for imposition of any discretionary surtax shall be set
60 | forth in s. 212.054. Fuels used exclusively in intrastate
61 | commerce do not qualify for the proration of tax.

62 | 3. The transmission or wheeling of electricity.

63 | Section 2. This act shall take effect July 1, 2013.