

THE FLORIDA SENATE
2013 SUMMARY OF LEGISLATION PASSED
Committee on Commerce and Tourism

CS/HB 423 — Tax on Sales, Use & Other Transactions

by Agriculture and Natural Resources Subcommittee; and Rep. Adkins and others (CS/CS/SB 960 by Appropriations Committee; Commerce and Tourism Committee; and Senator Bean)

CS/HB 423 provides a sales tax exemption for dyed diesel fuel used in vessels that are used exclusively for commercial fishing and aquaculture purposes. Under current law “commercial fishing and aquacultural purposes” is defined as fuel used in “boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, or sponges from salt or fresh waters under the jurisdiction of the state for resale to the public.” The definition specifically excludes fuel used for sport or pleasure fishing.

If approved by the Governor, these provisions take effect July 1, 2013.

Vote: Senate 37-3; House 114-0