

By Representative Gardiner

1                                   A bill to be entitled  
2           An act relating to tax on sales, use, and other  
3           transactions; amending s. 212.06, F.S.;  
4           increasing the exemption from the indexed tax  
5           on manufactured asphalt that applies to  
6           manufactured asphalt used for any federal,  
7           state, or local government public works  
8           project; providing an effective date.

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

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12           Section 1. Paragraph (c) of subsection (1) of section  
13 212.06, Florida Statutes, is amended to read:

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

17           (1)

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

1 calculated and published by the United States Department of  
2 Labor, Bureau of Statistics, for the previous calendar year,  
3 and the denominator of which is the annual average of said  
4 series for calendar year 1988.

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

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

13           c. Beginning July 1, 2001, the indexed tax imposed by  
14 this paragraph on manufactured asphalt which is used for any  
15 federal, state, or local government public works project shall  
16 be reduced by 60 percent.

17           Section 2. This act shall take effect July 1, 2001.

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20           HOUSE SUMMARY

21           Increases from 40 to 60 percent the amount by which the  
22 indexed tax on manufactured asphalt used for any federal,  
23 state, or local government public works project is  
24 reduced.

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