

1 A bill to be entitled
 2 An act relating to the tax on sales, use, and other
 3 transactions; amending s. 212.08, F.S.; deleting an
 4 exemption for sales of drinking water in containers;
 5 providing an effective date.

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

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 9 Section 1. Paragraph (a) of subsection (4) of section
 10 212.08, Florida Statutes, is amended to read:

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

17 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.--

18 (a) Also exempt are:

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

29 ~~enhanced by the addition of minerals and that does not contain~~
30 ~~any added carbonation or flavorings is also exempt.~~

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

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

63 3. The transmission or wheeling of electricity.

64 Section 2. This act shall take effect July 1, 2010.