

Amendment No. 6

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Renner offered the following:

3
4 **Amendment (with title amendment)**

5 Between lines 1853 and 1854, insert:

6 Section 1. Section 206.052, Florida Statutes, is amended
7 to read:

8 206.052 Export of tax-free fuels.—

9 (1) A licensed exporter may purchase from a terminal
10 supplier at a terminal taxable motor fuels for export from this
11 state without paying the tax imposed pursuant to this part only
12 under the following circumstances:

13 (a) The exporter has designated to the terminal supplier
14 the destination for delivery of the fuel to a location outside
15 the state;

PCB WMC 18-03 a1

Published On: 2/13/2018 7:33:45 PM

Amendment No. 6

16 (b) The exporter is licensed in the state of destination
17 and has supplied the terminal supplier with that license number;

18 (c) The exporter has not been barred from making tax-free
19 exports by the department for violation of s. 206.051(5); and

20 (d) The terminal supplier collects and remits to the state
21 of destination all taxes imposed on said fuel by the destination
22 state.

23 (2) A terminal supplier may purchase taxable motor fuels
24 from another terminal supplier at a terminal without paying the
25 tax imposed pursuant to this part only under the following
26 circumstances:

27 (a) The terminal supplier who purchased the motor fuels
28 sells the motor fuels to a licensed exporter for immediate
29 export from the state;

30 (b) The terminal supplier who purchased the motor fuels
31 has designated to the terminal supplier who sold the motor fuels
32 the destination for delivery of the fuel to a location outside
33 the state;

34 (c) The terminal supplier who purchased the motor fuels is
35 licensed in the state of destination and has supplied the
36 terminal supplier who sold the motor fuels with that license
37 number;

38 (d) The licensed exporter has not been barred from making
39 tax-free exports by the department for violation of s.
40 206.051(5); and

PCB WMC 18-03 a1

Published On: 2/13/2018 7:33:45 PM

Amendment No. 6

41 (e) The terminal supplier who sold the motor fuels
42 collects and remits to the state of destination all taxes
43 imposed on said fuel by the destination state.

44 ~~(3)-(2)~~ A licensed exporter shall not divert for sale or use
45 in this state any fuel designated to a destination outside this
46 state without first obtaining a diversion number from the
47 department as specified in s. 206.416(1) (b) and manually
48 recording that number on the shipping paper prior to diversion
49 of fuel for sale or use in this state.

50

51

T I T L E A M E N D M E N T

53

Remove line 148 and insert:

54

applicability; amending s. 206.052, F.S.; providing a motor fuel
55 tax exemption for a supplier who sells motor fuel to another
56 person for export to another state under certain circumstances;
57 providing an appropriation; providing

58