Amendment No. 6

1 2

3

4

5

7

8

9

10

11

12

13

14

15

| ,                     |              |
|-----------------------|--------------|
| COMMITTEE/SUBCOMM     | ITTEE ACTION |
| ADOPTED               | (Y/N)        |
| ADOPTED AS AMENDED    | (Y/N)        |
| ADOPTED W/O OBJECTION | (Y/N)        |
| FAILED TO ADOPT       | (Y/N)        |
| WITHDRAWN             | (Y/N)        |
| OTHER                 |              |
|                       |              |

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

## Amendment (with title amendment)

Between lines 1853 and 1854, insert:

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

206.052 Export of tax-free fuels.-

- (1) A licensed exporter may purchase from a terminal supplier at a terminal taxable motor fuels for export from this state without paying the tax imposed pursuant to this part only under the following circumstances:
- (a) The exporter has designated to the terminal supplier the destination for delivery of the fuel to a location outside the state;

PCB WMC 18-03 a7

Published On: 2/13/2018 7:44:41 PM

16

17

18

19

20

21

22

23

24

25

26

27

2829

30

31

32

33

34

35

36

37

38 39

40

|     | (b) | The    | export  | er is | lice | ensed | in  | the s | tate | of  | destin | nation  |
|-----|-----|--------|---------|-------|------|-------|-----|-------|------|-----|--------|---------|
| and | has | suppli | ied the | term  | inal | suppl | ier | with  | that | 1 i | cense  | number; |

- (c) The exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5); and
- (d) The terminal supplier collects and remits to the state of destination all taxes imposed on said fuel by the destination state.
- (2) A terminal supplier may purchase taxable motor fuels from another terminal supplier at a terminal without paying the tax imposed pursuant to this part only under the following circumstances:
- (a) The terminal supplier who purchased the motor fuels sells the motor fuels to a licensed exporter for immediate export from the state;
- (b) The terminal supplier who purchased the motor fuels has designated to the terminal supplier who sold the motor fuels the destination for delivery of the fuel to a location outside the state;
- (c) The terminal supplier who purchased the motor fuels is licensed in the state of destination and has supplied the terminal supplier who sold the motor fuels with that license number;
- (d) The licensed exporter has not been barred from making tax-free exports by the department for violation of s. 206.051(5); and

PCB WMC 18-03 a7

Published On: 2/13/2018 7:44:41 PM

Amendment No. 6

|       | (e)  | Th∈   | e termi | nal | supp  | plier  | who  | sold   | the   | mot | cor | fuels |   |
|-------|------|-------|---------|-----|-------|--------|------|--------|-------|-----|-----|-------|---|
| colle | cts  | and   | remits  | to  | the   | state  | of   | dest   | inat  | ion | all | taxe  | s |
| impos | ed d | on sa | aid fue | l b | y the | e dest | inat | cion s | state | ≘.  |     |       |   |

 $\underline{(3)}$  (2) A licensed exporter shall not divert for sale or use in this state any fuel designated to a destination outside this state without first obtaining a diversion number from the department as specified in s. 206.416(1)(b) and manually recording that number on the shipping paper prior to diversion of fuel for sale or use in this state.

## \_\_\_\_\_

## TITLE AMENDMENT

Remove line 148 and insert:
applicability; amending s. 206.052, F.S.; providing a motor fuel
tax exemption for a supplier who sells motor fuel to another
person for export to another state under certain circumstances;
providing an appropriation; providing

PCB WMC 18-03 a7

Published On: 2/13/2018 7:44:41 PM