

Amendment No. 2

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WITHDRAWN	—	(Y/N)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 PCB: Finance & Tax Subcommittee  
2 Representative Workman offered the following:

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

5 Between lines 588 and 589, insert:

6 (j) Household fuels.—Also exempt from payment of the tax  
7 imposed by this chapter are sales of utilities to residential  
8 households or owners of residential models in this state by  
9 utility companies who pay the gross receipts tax imposed under  
10 s. 203.01(1)b.1., and sales of fuel to residential households or  
11 owners of residential models, including oil, kerosene, liquefied  
12 petroleum gas, coal, wood, and other fuel products used in the  
13 household or residential model for the purposes of heating,  
14 cooking, lighting, and refrigeration, regardless of whether such  
15 sales of utilities and fuels are separately metered and billed  
16 direct to the residents or are metered and billed to the  
17 landlord. If any part of the utility or fuel is used for a

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18 nonexempt purpose, the entire sale is taxable. The landlord  
19 shall provide a separate meter for nonexempt utility or fuel  
20 consumption. For the purposes of this paragraph, licensed family  
21 day care homes shall also be exempt.  
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27 **D I R E C T O R Y A M E N D M E N T**

28 Remove lines 344-348 and insert:

29 Section 6. Paragraph (p) of subsection (5) and paragraph (j) of  
30 subsection (7) of section 212.08, Florida Statutes, are amended,  
31 paragraph (kkk) of subsection (7), as created by chapter 2013-  
32 39, Laws of Florida, is amended, and paragraphs (lll) and (mmm)  
33 are added to subsection (7) of that section, to read:  
34