

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03B06-05**

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**EXCLUSION FROM GROSS RECEIPTS TAX ON NATURAL GAS  
FOR RESALE OR FOR USE IN THE GENERATION OF ELECTRICITY  
HAS BEEN EXPANDED TO INCLUDE SALES OF MANUFACTURED GAS**

Effective May 21, 2003, sales of manufactured gas to a public or private utility, including a municipal corporation or rural electric cooperative association, either for resale or for use as fuel in the generation of electricity, are excluded from the definition of gross receipts subject to the gross receipts tax.

Previously, the exclusion for resale or for use as fuel in the generation of electricity was limited to sales of natural gas to a public or private utility, including a municipal corporation or rural electric cooperative association. Chapter 2003-17, Laws of Florida, expands this exclusion by including the term "manufactured gas" within the exclusion from gross receipts tax of the sale of utility service to a public or private utility, municipal corporation, or rural electric cooperative association either for resale or for use as fuel in the generation of electricity. The person deriving gross receipts from such sale must demonstrate that the sale was not taxable, as provided in the rules of the Department of Revenue. Any person making a sale in this state that is not in strict compliance with the rules of the Department of Revenue shall be liable for and pay the tax.

Reference: Chapter 2003-17, Laws of Florida; Chapter 203, Florida Statutes.

**FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not

by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.