



Florida Department of Revenue
Tax Information Publication

TIP

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**GROSS RECEIPTS TAX INDEX PRICES FOR THE PERIOD
JULY 1, 2008 THROUGH JUNE 30, 2009**

Effective yearly on July 1, the index prices used by distribution companies to calculate the gross receipts tax on the sale or transportation of natural or manufactured gas to retail consumers are adjusted as provided by law. **Beginning with customer bills dated on or after July 1, 2008**, distribution companies must use the index prices listed below when completing the *Gross Receipts Tax Return* (Form DR-133).

Natural/Manufactured Gas Index Prices per 1,000 cubic feet
effective July 1, 2008 through June 30, 2009 **

Residential	Commercial	Industrial
\$21.10	\$13.19	\$10.30

The gross receipts tax due on the sale or transportation of natural or manufactured gas to retail consumers in Florida is calculated by multiplying the quantity sold or transported by the appropriate index prices listed above and then applying the 2.5% gross receipts tax rate. See the instructions on the *Gross Receipts Tax Return* (Form DR-133).

Electricity: Distribution companies should not use index prices to calculate tax due on the delivery of electricity to retail consumers in Florida under current law. However, Florida law requires the Department of Revenue to announce the index prices that would be used if Florida law were revised. Electricity index prices (cents per KWH) for the period July 1, 2008 through June 30, 2009, are as follows: Residential \$0.112; Commercial \$0.0969; Industrial \$0.0778.

This notice is posted on our Internet site. Look at the Department's "Taxes" page (<http://www.myflorida.com/dor/taxes/>) and click on "Gross receipts tax index prices."

** Source for Florida index prices - United States Department of Energy Information Administration Natural Gas Monthly website (natural gas prices published on April 30, 2008; electricity prices published on March 13, 2008).

References: Subparagraphs 203.01(1)(d)2. and 203.01(1)(e)2., 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 or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may 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.