



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**GROSS RECEIPTS TAX INDEX PRICES FOR THE PERIOD  
JULY 1, 2009, THROUGH JUNE 30, 2010**

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, 2009**, distribution companies must use the index prices listed below when completing your *Gross Receipts Tax Return* (Form DR-133).

**Natural/Manufactured Gas Index Prices per 1,000 cubic feet  
effective July 1, 2009, through June 30, 2010 \*\***

<b>Residential</b>	<b>Commercial</b>	<b>Industrial (1)</b>
<b>\$21.29</b>	<b>\$14.63</b>	<b>\$10.56</b>

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, 2009, through June 30, 2010, are as follows: Residential \$0.1243; Commercial \$0.1101; Industrial \$0.0956.

**This Tax Information Publication (TIP) is also posted on our Internet at  
[www.myflorida.com/dor](http://www.myflorida.com/dor).**

\*\* Per statute, the source for Florida index prices is the United States Department of Energy Information Administration (EIA) Natural Gas Monthly. The natural gas prices were published on April 29, 2009; the electricity prices were published on April 22, 2009.

(1) The 2008 natural gas industrial index price was not published as of the date of this TIP. In this situation, the law directs the Department to use the last posted index until a current index is posted or the department adopts a comparable index by rule. Therefore, the natural gas industrial index price included in this publication is the 2007 rate published by EIA on April 29, 2009.

When the 2008 industrial index price is available, if the published industrial index price differs from the index price published in this TIP, the Department of Revenue will issue a revised TIP to notify you of the updated industrial index price that should be used to calculate gross receipts tax due through June 30, 2010. A revised TIP will be issued at least 30 days prior to the month when the updated industrial index price must be used.

**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](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.

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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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