SENATE AMENDMENT 2,

TO 2005 SENATE BILL 331

December 6, 2005 – Offered by Senator CARPENTER.

1   At the locations indicated, amend the bill as follows:

2   **1.** Page 1, line 4: before that line insert:

3   "**SECTION 1b.** 78.01 (1) of the statutes is amended to read:

4   78.01 **(1)** IMPOSITION OF TAX AND BY WHOM PAID. An excise tax at the rate

5   determined under ss. 78.015 ~~and,~~ 78.017, and 78.018 is imposed on all motor vehicle

6   fuel received by a supplier for sale in this state, for sale for export to this state or for

7   export to this state except as otherwise provided in this chapter. The motor vehicle

8   fuel tax is to be computed and paid as provided in this chapter. Except as otherwise

9   provided in this chapter, a person who receives motor vehicle fuel under s. 78.07 shall

10   collect from the purchaser of the motor vehicle fuel that is received, and the

11   purchaser shall pay to the person who receives the motor vehicle fuel under s. 78.07,

12   the tax imposed by this section on each sale of motor vehicle fuel at the time of the

13   sale, irrespective of whether the sale is for cash or on credit. In each subsequent sale

1   or distribution of motor vehicle fuel on which the tax has been collected as provided

2   in this subsection, the tax collected shall be added to the selling price so that the tax

3   is paid ultimately by the user of the motor vehicle fuel.".

4   **2.** Page 1, line 4: delete "**SECTION 1**" and substitute "**SECTION 1d**".

5   **3.** Page 2, line 2: after that line insert:

6   "**SECTION 1m.** 78.018 of the statutes is created to read:

7   **78.018 Adjustment in 2006.** Beginning on January 1, 2006, and ending on

8   March 31, 2006, the rate of the tax imposed under s. 78.01 (1) is the rate in effect on

9   March 31, 2005.".

10   **4.** Page 2, line 5:after "78.017" insert "and as adjusted under s. 78.018".

11   **5.** Page 2, line 8:after "78.017" insert "and as adjusted under s. 78.018".

12   **(END)**