



Tax Information Publication

TIP

No: 22B06-01R

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May 10, 2022
Revised:
May 20, 2022

On May 10, 2022, the Department issued TIP 22B06-01. That TIP contained incorrect information regarding the gross receipts tax index prices for July 1, 2022 through June 30, 2023. To ensure you have the correct index price information the Department has issued this revised TIP.

Gross Receipts Tax Index Prices for the Period July 1, 2022 Through June 30, 2023

Every year 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, 2022**, 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, 2022 Through June 30, 2023**

Residential	Commercial	Industrial
\$21.38	\$12.01	\$5.49

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. For more information, review the instructions on the *Gross Receipts Tax Return* (Form DR-133).

Note: At the time of this publication, the 2021 annual amounts for Residential Natural Gas Price and Industrial Natural Gas Price were incomplete in the most recent *Natural Gas Monthly* published by the U.S. Energy Information Administration. Section 203.01(1)(e)2., Florida Statutes, states in part: "If publication of the indices is delayed or discontinued, the last posted index shall be used until a current index is posted or the department adopts a comparable index by rule." As such, the amounts for calendar year 2020 posted in the April 2022 *Natural Gas Monthly* (released April 29, 2022) are used.

Electricity

The Department is required to announce the residential, commercial, and industrial index prices for electricity. However, the electricity index prices listed below only apply if the transportation of electricity is sold independent of the sale of the electricity itself. Electricity index prices (cents per kWh) for the period July 1, 2022 through June 30, 2023, are as follows: Residential \$0.1201; Commercial \$0.0955; Industrial \$0.0781.

If electricity is sold to a retail consumer in Florida for a price that includes both a charge for the electricity and a charge for the transportation of the electricity, the gross receipts tax is calculated by using the distribution company's gross receipts multiplied by 2.5%, rather than through use of an index price.

References: 203.01(1)(a), 203.01(1)(d)2., and 203.01(1)(e)2., Florida Statutes; *April 2022 Natural Gas Monthly* and *February 2022 Electric Power Monthly* published by the U.S. Energy Information Administration

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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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