



Florida Department of Revenue  
Tax Information Publication

**TIP**

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**Gross Receipts Tax Index Prices for the Period  
July 1, 2014 through June 30, 2015**

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, 2014**, 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, 2014 through June 30, 2015**

<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>
<b>\$18.47</b>	<b>\$11.04</b>	<b>\$6.96*</b>

**\*Note:** The 2013 natural gas industrial price was not published as of the date of this Tax Information Publication (TIP). In this situation, the law directs the Department to use the last posted index until a current index is posted. Therefore, the natural gas industrial index price included in this TIP is the 2012 rate published by the U.S. Department of Energy Information Administration (EIA). When the 2013 index price is published, we will issue another TIP.

Calculate the gross receipts tax due on the sale or transportation of natural or manufactured gas to retail consumers in Florida 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:** Current law provides that distribution companies should not use index prices to calculate tax due on the delivery of electricity to retail consumers in Florida. 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, 2014 through June 30, 2015, are as follows: Residential \$0.1136; Commercial \$0.0949; Industrial \$0.0768.

The source for Florida natural gas index prices is the U.S. Department of Energy Information Administration (EIA) Natural Gas Monthly. The natural gas prices were published on April 30, 2014. The source for Florida electricity index prices is the U.S. Department of Energy Information Administration (EIA) Electric Power Monthly. The electricity prices were published on February 28, 2014.

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

**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.

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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