

**Florida Department of Revenue  
Tax Information Publication**

**TIP 02A01-05**

**Date Issued: Jun 10, 2002**

**INDEXED TAX ON ASPHALT REMAINS AT 49 CENTS PER TON  
FOR THE PERIOD JULY 1, 2002, THROUGH JUNE 30, 2003**

**Per Ton Tax Rate Announcement**

The per ton indexed tax used in calculating use tax on asphalt manufactured by a contractor for his or her own use will remain at 49 cents per ton from July 1, 2002, through June 30, 2003.

As of July 1, 2000, the exemption for the indexed tax on asphalt manufactured for a contractor's own use in any federal, state, or local government public works project increased from 20 percent to 40 percent. The tax shall be paid at the rate of 30 cents per ton on these projects, through June 30, 2003.

On July 1st of each year, the indexed tax is adjusted according to a producer price index calculated and published by the United States Department of Labor, Bureau of Statistics.

**Contractor's Use Tax On Manufactured Asphalt**

Use tax on asphalt manufactured for a contractor's own use continues to be computed as follows:

- (a) The cost of the materials which become a component part or an ingredient of the finished asphalt, multiplied by 6 percent; plus,
- (b) The cost of transporting such components and ingredients to the plant site, multiplied by 6 percent; plus,
- (c) The indexed tax (49 cents per ton), representing all other costs associated with the manufacture of asphalt. This per-ton indexed tax is in addition to any taxes required to be paid on the purchase of overhead items, including boiler

fuels.

If the tax has been paid to a third party on the cost of materials or transportation in (a) or (b) above, then the cost of such materials or transportation shall not be included in computing the total tax due. The tax shall be due in the month the asphalt is manufactured for the contractor's own use and is required to be remitted on the Sales and Use Tax Return (Form DR-15).

References: Section 212.06(1)(c), 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 Tax Information Services, Monday through Friday, 8:00 a.m., to 7:00 p.m., ET, at 800-352-3671 (for Florida residents only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.