



Florida Department of Revenue  
Tax Information Publication

TIP

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**Gross Receipts Tax Index Prices for the Period  
July 1, 2011 Through June 30, 2012**

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, 2011**, 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, 2011 through June 30, 2012**

<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>
<b>\$18.14</b>	<b>\$10.59</b>	<b>\$9.41*</b>

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 price listed above and then applying the 2.5% gross receipts tax rate. See the instructions in the *Gross Receipts Tax Return* (Form DR-133).

\* The 2010 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 2009 rate published by the U.S. Department of Energy Information Administration (EIA) on April 29, 2011. When the 2010 index price is published, another TIP will be issued.

**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, 2011 through June 30, 2012, are as follows: Residential \$0.1152; Commercial \$0.098; Industrial \$0.0887.

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 29, 2011. The source for Florida Electricity index price is the U.S. Department of Energy Information Administration Electric Power Monthly. The electricity prices were published on April 14, 2011.

**This 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.

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, Tallahassee, FL 32399-0112.

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