



Florida Department of Revenue  
Tax Information Publication

TIP

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## UPDATED INDEX PRICE FOR INDUSTRIAL CONSUMERS

Each year on July 1, the index prices used by distribution companies to calculate gross receipts tax on the sale or transportation of natural or manufactured gas to retail consumers are adjusted according to law.

The 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 below and then applying the 2.5% gross receipts tax rate. See the instructions on the *Gross Receipts Tax Return* (Form DR-133).

Chapter 203.01(1)(d)2., Florida Statutes (F.S.), directs the Department to use the last posted index price until the United States Department of Energy Information Administration (EIA) posts a current index in *Natural Gas Monthly* or the Department adopts a comparable index by rule.

The 2008 natural gas **industrial** index price was not available when TIP 09B06-01 was issued in May 2009, so the 2007 industrial index price was published. In February 2010, the EIA *Natural Gas Monthly* published an updated industrial index price.

**Beginning with May gross receipts tax returns and payments due in June 2010, the index price for industrial consumers is \$11.72 per 1,000 cubic feet.** Note: Residential and Commercial index prices are the same as published in May 2009.

### Natural/Manufactured Gas Index Prices for Industrial Consumers per 1,000 cubic feet

July 1, 2009 – April 30, 2010**	May 1, 2010 – June 30, 2010
\$10.56	\$11.72

**Natural/Manufactured Gas Index Prices for Residential and Commercial Consumers  
per 1,000 cubic feet effective  
July 1, 2009, through June 30, 2010 (published in TIP 09B06-01)**

<b>Residential **</b>	<b>Commercial **</b>
\$21.29	\$14.63

\*\* Per statute, the source for Florida index prices is the United States Department of Energy Information Administration (EIA) Natural Gas Monthly. These natural gas prices were published on April 29, 2009.

References: Subparagraphs 203.01(1)(d)2. and 203.01(1)(e)2., Florida Statutes

**FOR MORE INFORMATION**

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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, Building L, Tallahassee, FL 32399-0112.

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