

Florida Department Of Revenue  
Tax Information Publication

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Indexed Tax on Asphalt Remains at 48 Cents Per Ton  
Through June 30, 2000  
Partial Exemption Enacted for Public Works Projects

**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 48 cents per ton from July 1, 1999 through June 30, 2000.

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 of such components and ingredients to the plant site, multiplied by 6 percent; plus,
- c) An indexed tax of 48 cents per ton, representing all other costs associated with the manufacture of asphalt. This 48 cents 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 (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 no later than the 20th day of the following month.

### **Public Works Partial Exemption**

Effective July 1, 1999, a twenty percent exemption is granted on the indexed tax on asphalt manufactured for a contractor's own use, which is used in any federal, state, or local government public works project. The tax shall be paid at the rate of 38.4 cents per ton on these projects, through June 30, 2000.

"Public works" projects are works contracted and constructed for a state, local, or federal government, for public use, such as a highway.

### 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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 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.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Ch. 99-334, L.O.F.

S. 212.06(1)(c), F.S.