

## GROSS RECEIPT TAX FREQUENTLY ASKED QUESTIONS

**Q. What is the Gross Receipt Tax?**

**A.** A tax imposed on gross receipts from retail utility services that are delivered to residential, commercial and industrial customers in Florida

**Q. What if I have already been paying gross receipt tax?**

**A.** If you purchase your gas supply from Peoples Gas we have already been collecting the tax for you. If you purchase your gas supply through a third party supplier or marketer they may or may not have been collecting tax on the gas. In this situation your Peoples Gas bill would not show a charge for gross receipt tax.

**Q. What if my third party supplier or marketer has not been collecting the tax?**

**A.** The Department of Revenue is providing an amnesty for sales made prior to January 1, 2006.

**Q. How do I know if I am exempt from the tax?**

**A.** Exemptions from the gross receipt tax include:

- The sale or transport of natural gas to a public or private utility either for use as fuel for electric generation
- The use of natural gas in the production of oil or gas, and the use of gas by a person transporting gas, when used and consumed in providing such services
- The sale or transportation of gas to, or the use of gas by, a person for use as an energy source or raw material if the person is classified under SIC Major Group Numbers 10, 12 through 14, 20, or 22 through 39, or under Industry Group Number 212.

**Q. What if I want to know more about the tax?**

**A.** You may read [Florida Statute Chapter 203](#) or visit the Department of Revenue website at <http://www.myflorida.com/dor>