

ORANGE COUNTY, FLORIDA

Public Service Tax Return Instructions - Electricity, Water, Gas

Each public service tax remittance must be accompanied by a completed public service tax return.

Tax collections are due on the 1st day of the next calendar month following collection and are considered delinquent if not postmarked by the 20th. LATE PAYMENTS INCUR PENALTIES AND INTEREST. **Interest** is accrued on unpaid tax at **12% per annum** and is calculated from the due date through the United States Postal Service postmark date on the remittance envelope. **Penalties** accrue at **5%** of the delinquent tax **per month** with a **minimum penalty of \$15.00 per month**. The **maximum penalty for each delinquent month is 25%** of the delinquent tax. (Penalties apply to fractional months.)

1. Gross sales - Enter total sales in dollars. Include the amount of gross receipts tax.
2. Exempt sales - Enter that portion of sales included on Line (1) which are exempt from the public service tax.
3. Taxable sales - Subtract Line (2) from Line (1) and enter the result here.
4. Total tax collected - Multiply Line (3) by 10% (.10) and enter the result here.
5. Plus penalty - If remittance is postmarked after the due date, as described above, enter 5% of the total tax due from Line (8) or \$15 whichever is greater. A 5% penalty shall be assessed for each additional 30 days or fraction thereof. However, the penalty may not exceed 25% of the total tax due for each period.
6. Plus interest - If remittance is postmarked after the due date, as described above, calculate interest as follows: Multiply the total tax due from Line (8) by the daily interest factor of .000328767 and then multiply the result by the number of days delinquent.

Total amount due - Add Lines (4), (5) and (6) and enter the result here.

Sign and date the return.

Make checks payable to: Orange County Board of County Commissioners

Remit to: Orange County Comptroller
Accounts Receivable
P. O. Box 4958
Orlando, FL 32802-4958

INTRODUCTION
ORANGE COUNTY PUBLIC SERVICE TAX

In August 1991, the Orange County Board of County Commissioners adopted the Orange County Public Service Tax Ordinance. This ordinance, No. 91-17, pertains to the taxation of purchases of electricity, metered or bottled gas, water, fuel oil and telecommunication services, purchased within unincorporated Orange County.

The public service tax is levied on the purchase of public services by the ultimate consumer of the service.

It is to be paid by, and collected from, the purchaser at the time of purchase **and shall apply to all purchases of taxable items or services occurring on and after October 1, 1991**. The seller is responsible for the taxes due on taxable services **from the effective date of the ordinance, regardless of whether the tax was collected from the purchaser or not**.

The following rates apply:

Electricity	10%	Fuel oil, per gallon	4¢
Metered or bottled gas	10%		
Water	10%		

Tax collected is to be remitted to the Orange County Comptroller monthly. Returns are due on the first of the month following collection, and are considered delinquent if not postmarked by the twentieth of the month. If the twentieth falls on a Saturday, Sunday, or a federal or state legal holiday, returns will be accepted as timely if postmarked on the next business day. A tax return must be filed every month, even if no taxes were collected during the month. There is currently no provision for acceptance of quarterly or semi-annual returns.

Payments remitted past the due date are subject to delinquent penalties and interest. Penalties are assessed at the rate of 5% of the delinquent tax due for each thirty days, or fraction thereof, or \$15, whichever is greater, up to a maximum of 25% of the delinquent tax. Interest is assessed at the rate of 12% per annum (.0328767% per day of delinquency) until payment is received.

Registration information and details regarding the application of the tax, and the unique aspects applicable to the different types of public services, may be obtained by contacting:

Orange County Comptroller's Office
Accounts Receivable
P. O. Box 4958
Orlando, FL 32802-4958
(407) 836-5715

ORANGE COUNTY, FLORIDA

Public Service Tax - Gas and Fuel Oil Providers

Addendum - Introduction - Orange County Public Service Tax

Taxable Purchases

Purchases of the following are taxable for purposes of the Orange County Public Service Tax:

Manufactured gas, metered or bottled	Fuel oil
Metered natural gas	Kerosene
Liquefied petroleum gas, metered or bottled	

Summary of Exemptions

Purchases made by the following are exempt from the public service tax:

- United States Government
- State of Florida
- All counties of the State of Florida
- All municipalities of the State of Florida
- Public bodies exempted by law or court order
- Any recognized church in Florida for use exclusively for church purposes
(See Summary of Church-Related Exemptions)

Purchases of natural gas or fuel oil by a public or private utility for the following purposes are exempt from the public service tax:

- Resale
- Fuel in the generation of electricity

Purchases of fuel oil or kerosene for the following purposes are exempt from the public service tax:

- Use as an aircraft engine fuel or propellant
- Use in internal combustion engines

Purchases of metered or bottled gas or fuel oil used for agricultural purposes are exempt from the public service tax.
(See Summary of Agricultural Exemptions)

PLEASE NOTE: Exemptions from the Orange County Public Service Tax are different than exemptions from sales tax paid to the State of Florida. Notably, not-for-profit organizations and manufacturers of tangible personal property for sale are NOT exempt from the Orange County Public Service Tax.

Purchaser Must Certify

A person who claims an exemption from the Orange County Public Service Tax must certify to the seller, in writing, that he or she qualifies for the exemption; however, a governmental body that is exempt is not required to furnish such certification. Written certifications are to be retained by the seller as support for exemptions reported on public service tax returns.

Customer Assignment to a Taxing Jurisdiction

Many municipalities and charter counties impose the public service tax authorized by §166.231, Florida Statutes. Since this is a tax imposed upon the ultimate consumer, assignment of your customers to a taxing jurisdiction is dependent upon where the service is received. It is **critical to properly assign your customer accounts to the correct taxing jurisdiction**. Each municipality and charter county which levies the tax is required, upon written request, to provide a listing of their jurisdiction's street addresses.

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Public Service Tax - Electric, Water, Gas and Fuel Oil Providers

SUMMARY OF CHURCH-RELATED EXEMPTIONS

Church Facility	Description of Use	Tax-Exempt Status
Business Offices	Provide support services only to member churches and are supported solely by contributions from member churches.	Exempt
Business Offices	Provide support services to organizations which are not recognized churches or receive revenues from organizations which are not recognized churches.	Not exempt
Clinics	Provide treatment or counseling services. Presumed to provide medical service or counseling, which is not exclusively a church purpose.	Not exempt
Day Care - Adult or Child	Operating proceeds used solely to cover the costs of the service provided. Excess earnings are used exclusively for church purposes.	Exempt
Parsonages Residences	Rent, maintenance, utilities, etc. are fully paid directly by the church and the property title/leasehold interest is in the church's name.	Exempt
Recreation - Grounds or Facilities		Not Exempt
Schools	Primary purpose is presumed to provide general education, not religious instruction.	Not Exempt

Purchaser Must Certify

A person who claims an exemption from the Orange County Public Service Tax must certify to the seller, in writing, that he or she qualifies for the exemption; however, a governmental body that is exempt is not required to furnish such certification. Written certifications are to be retained by the seller as support for exemptions reported on public service tax returns.

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Public Service Tax - Gas and Fuel Oil Providers

SUMMARY OF AGRICULTURAL EXEMPTIONS

The Orange County Board of County Commissioners adopted an ordinance creating a new category of exemption from the Orange County Public Service Tax for sales occurring on or after August 1, 1993. The effective date for metered gas service is the first billing cycle which ends on or after August 1, 1993.

Purchases of fuel oil and gas, whether manufactured gas, metered natural gas, or metered or bottled liquefied petroleum gas, for agricultural purposes are exempt from the tax.

Agricultural Purposes

Agricultural Operations	Farming: to cultivate or produce a crop Pasture: grass or other vegetation eaten as food by grazing animals Grove: a small stand of trees lacking dense undergrowth Forestry: cultivating, maintaining and developing forests
Aquaculture	Cultivation of animal and plant life in a water environment
Bee	Cultivation of honeybees and the harvesting of products produced by honeybees
Dairy	Animals of the genus Bos of various breeds which are raised primarily for the production of milk or mild products
Floriculture	Cultivation of flowering plants
Horticulture	Cultivation of fruits, vegetables, flowers and plants, including citrus fruit
Livestock	Grazing animals, such as cattle, horses, sheep, swine, goats, or other hooved animals, and ostriches
Poultry	Domestic fowls, such as chickens, turkeys, ducks or geese, raised for flesh or eggs
Viticulture	Production and utilization of grapes

Purchaser Must Certify

A person who claims an exemption from the Orange County Public Service Tax must certify to the seller, in writing, that he or she qualifies for the exemption; however, a governmental body that is exempt is not required to furnish such certification. Written certifications are to be retained by the seller as support for exemptions reported on public service tax returns.

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Public Service Tax - Electric, Water, Gas and Fuel Oil Providers

CHURCH-RELATED EXEMPTION CERTIFICATION

PROVIDER INFORMATION

Name _____

Address _____

PURCHASER INFORMATION

Name _____

Address _____

Phone # _____

Meter # _____
(If applicable)

TYPE OF CHURCH-RELATED USE (Check all that apply)

_____ Business Offices _____ Provide support services only to member churches AND
_____ Supported solely by contributions from member churches

_____ Day Care - Adult or Child _____ Operating proceeds used solely to cover cost of service provided AND
_____ Any excess earnings are used exclusively for church purposes

_____ Parsonages/Residences _____ Rent, maintenance, utilities, etc. fully paid directly by the church AND
_____ Property title/leasehold interest in the church's name

I hereby certify the exemption requested is for a bona fide church-related purpose and to the best of my knowledge all information contained herein is true and correct.

Provider Signature Print Name

Purchaser Signature Print Name

Date

This document is to be retained by the seller as support for exemptions claimed on public service tax returns.

ORANGE COUNTY, FLORIDA

Public Service Tax - Gas and Fuel Oil Providers

AGRICULTURAL EXEMPTION CERTIFICATION

PROVIDER INFORMATION

Name _____

Address _____

PURCHASER INFORMATION

Name _____

Address _____

Phone # _____

Meter # _____
(if applicable)

TYPE OF AGRICULTURAL USE (Check all that apply)

_____ Agricultural Operations _____ Farming

_____ Pasture

_____ Grove

_____ Forestry

_____ Aquaculture

_____ Bee

_____ Dairy

_____ Floriculture

_____ Horticulture

_____ Livestock

_____ Poultry

_____ Viticulture

I hereby certify the exemption requested is for a bona fide agricultural purpose and to the best of my knowledge all information contained herein is true and correct.

Provider Signature

Print Name

Purchaser Signature

Print Name

Date

This document is to be retained by the seller as support for exemptions claimed on public service tax returns.

ORANGE COUNTY, FLORIDA
Public Service Tax - Gas and Fuel Oil Providers

EXEMPTION CERTIFICATION

PROVIDER INFORMATION

Name _____

Address _____

PURCHASER INFORMATION

Name _____

Address _____

Phone # _____

Meter # _____
(if applicable)

TYPE OF EXEMPT USE (Check all that apply)

Natural gas or fuel oil purchased by a public or private utility for:

_____ Resale

_____ Fuel in the generation of electricity

Fuel oil or kerosene for use as:

_____ Aircraft engine fuel or propellant

_____ Internal combustion engine fuel

I hereby certify the exemption requested is for a bona fide church-related purpose and to the best of my knowledge all information contained herein is true and correct.

Provider Signature

Print Name

Purchaser Signature

Print Name

Date

This document is to be retained by the seller as support for exemptions claimed on public service tax returns.