

March 19, 1997

Wesley Atkins, General Manager
St. Joe Papermakers FCU
530 Fifth Street
P.O. Box 128
Port St. Joe, Florida 32456

Re: Payment of Taxes (Your February 13, 1997, Letter)

Dear Mr. Atkins:

You have requested a legal opinion on whether Florida federal credit unions (FCUs) must pay a gross receipts tax for utility services. 10A FLA. STAT. ANN. §203.01 (West 1989). As explained in the attached opinion letter from James J. Engel, Deputy General Counsel to Mary T. Isaacs, Vice President, Trane FCU, dated July 23, 1993, this office does not have the resources to analyze the numerous tax statutes in the 50 states.

We have spoken to William G. Berg of the Florida Credit Union League concerning the tax at issue. He advises that since the tax is on the utility, and not the FCU, it is a tax that the FCU must pay. Although the statute allows the utility to pass on the tax to the consumer, this does not change the analysis since the legal incidence of the tax falls on the utility. Mr. Berg can be reached at (904) 576-8171 if you wish to discuss this matter further.

Sincerely,

Sheila A. Albin
Acting Associate General Counsel

GC/MFR:bhs
SSIC 3000
97-0306
Enclosure
cc: William G. Berg