CHAPTER 206

MOTOR AND OTHER FUEL TAXES

PART I MOTOR FUELS (ss. 206.01-206.76)

PART II SPECIAL FUELS (ss. 206.85-206.97)

PART I

MOTOR FUELS

206.01 Definitions.—As used in part I of this chapter:

(1) "Motor fuel" means and includes what is commonly known and sold as gasoline and fuels containing a mixture of gasoline and other products.

(2) "Public highways" means and includes every way or place, of whatever nature generally open to the use of the public as a matter of right, for the purpose of vehicular travel, notwithstanding that the same shall have been temporarily closed for the purpose of construction, reconstruction, maintenance or repair.

(3) "Person" means and includes natural persons, corporations, copartnerships, firms, companies, agencies, or associations; state agencies; and counties, municipalities, or other political subdivisions of this state, singular or plural.

(4) "Distributor" is any person who holds a valid distributor of motor fuel license issued by the department and who:

(a) Imports or causes to be imported and sells at wholesale, retail, or otherwise, within this state, any motor fuel.

(b) Imports and withdraws for use within this state by himself or others any motor fuel from the tank car, truck, or other original container or package in which imported into this state.

(c) Manufactures, refines, produces, or compounds any motor fuel within this state and sells the same at wholesale or retail or otherwise within this state for use or consumption within this state.

(d) Imports into this state from any other state or foreign country or receives by any means into this state, and keeps in storage in this state for a period of 24 hours or more after the same loses interstate character as a shipment in interstate commerce any motor fuel which is intended to be used for consumption in this state.

(e) Is primarily liable under the gas tax laws of this state for the payment of motor fuel taxes.

(f) Was holding, on December 30, 1970, an unrevoked license issued by the department to engage in business as a distributor of motor fuel.

(g) Purchases or receives in this state for resale to dealers motor fuel upon which the tax has not been paid.

(5) "Department" means the Department of Revenue.

(6) "Duly licensed distributor" means and includes any distributor holding an unrevoked license issued by the department.

(7) "Gas tax" means and includes any tax imposed by the laws of the state upon or measured by the sale, use, distribution, or consumption of motor fuel.

(8) "Gas tax collection trust fund" means any fund or funds heretofore or hereafter created by the Legislature for the purpose of enforcing the gas tax laws of the state.

(9) "Dealer" means a person other than a distributor who sells motor fuel in this state.

History.—s. 1, ch. 16082, 1933; CGL 1936 Supp. 1167(62); s. 1, ch. 28100, 1953; s. 1, ch. 57-162; s. 2, ch. 61-119; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 1, ch. 75-286.

Note.—Former s. 207.01.

206.02 Application for license.—

(1) It is unlawful for any person to engage in business as a distributor of motor fuel within this state unless such person is the holder of an unrevoked distributor's license issued by the department to engage in such business. To procure such license, every person shall file with the department an application upon oath and in such form as the department may prescribe, setting forth:

(a) The name under which the person will transact business within the state;

(b) The location, with street number address, of its principal office or place of business within this state and the location where records will be made available for inspection;

(c) The name and complete residence address of the owner or the names and addresses of the partners, if such person is a partnership, or of the principal officers, if such person is a corporation or association; and if such person is a corporation organized under the laws of another state, territory, or country, he shall also file with the application a certified copy of the certificate or license issued by the Department of State showing that such corporation is authorized to transact business in the state.

(2)(a) Upon filing of an application for a license, and concurrently therewith, a bond of the character stipulated and in the amount provided for shall be filed with the department. No license shall issue upon any application unless accompanied by such a bond, except as provided in s. 206.05(1).

(b) Upon the filing of the application for a license, a filing fee of $5 shall be paid to the department.

History.—s. 2, ch. 16082, 1933; CGL 1936 Supp. 1167(63); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 10, 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 1, ch. 77-149.

Note.—Former s. 207.02.

206.025 Application by person whose license has been canceled; procedure.—In the event that any application for a license to transact business as a distributor in the state shall be filed by any person whose license at any time theretofore shall have been canceled for cause by the department, or in case the department is of the opinion that such application is not filed in good faith or that such application is filed by some person as a subterfuge for the real person-in-interest whose license or registration theretofore shall have been canceled for cause by said department, the department may refuse to issue to such person a license to transact business as a distributor in the state.

History.—s. 2, ch. 16082, 1933; CGL 1936 Supp. 1167(63); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 54, ch. 78-95.

Note.—Former s. 207.03.

206.03 Licensing of distributors.—

(1) The application in proper form having been accepted for filing, the filing fee paid, and the bond accepted and approved, except as provided in s. 206.05(1), the department shall issue to such person a license to transact business as a distributor in the state, subject to cancellation of such license as provided by law.

(2) The license so issued by the department shall not be assignable, shall be valid only for the distributor in whose name issued, and shall be displayed conspicuously in the principal place of business of the distributor in the state.

(3) The department shall keep and file all applications and bonds with an alphabetical index thereof, together with a record of all duly licensed distributors.

History.—s. 2, ch. 16082, 1933; CGL 1936 Supp. 1167(63); s. 7, ch. 22858, 1945; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 2, ch. 77-149.

Note.—Former s. 207.04.

206.04 License number and cards; penalties.—Each distributor shall be assigned a license number upon qualifying for a license hereunder, and the department shall issue to each such licensee separate license cards for each tank truck operated by the distributor. Such license card shall indicate the number so assigned the distributor, the motor number of the truck authorized to be operated under such license card, and such other information as the department may prescribe. The license card shall be conspicuously displayed in the vehicle to which it is assigned, and any person operating a tank truck in this state conveying or transporting motor fuel without such license card or, if a common carrier, a bill of lading shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 2, ch. 16082, 1933; CGL 1936 Supp. 1167(63), 7794(5); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 116, ch. 71-136.

Note.—Former s. 207.05.

206.05 Bond required of licensed distributors.—

(1) Each distributor, except a municipality, county, school board, or special district which is licensed as a distributor under this part, shall file with the department a bond in a penal sum of not less than $3,000 or more than $35,000, said sum to be approximately 3 times the average monthly gas tax paid by, or due from, such distributor during the preceding 12 calendar months under the laws of this state. The bond shall be in such form as may be approved by the department, executed by some surety company duly licensed to do business under the laws of the state as surety thereon, and conditioned upon the prompt filing of true reports and the payment by such distributor to the department of any and all gas taxes which are now or which hereafter may be levied or imposed by the state, together with any and all penalties and interest thereon, and generally upon faithful compliance with the provisions of the gas tax laws of the state. The distributor shall be the principal obligor, and the state shall be the obligee.

(2) In the event that liability upon the bond thus filed by the distributor with the department shall be discharged or reduced, whether by judgment rendered, payment made, or otherwise, or if in the opinion of the department any surety on the bond theretofore given shall have become unsatisfactory or unacceptable, then the department may require the distributor to file a new bond with satisfactory sureties in the same amount, failing which the department shall forthwith cancel the license of said distributor. If such new bond is furnished by the distributor as above provided, the department shall cancel and surrender the bond of the distributor for which such new bond shall be substituted.

(3) In the event that the department shall decide that the amount of the existing bond is insufficient to insure payment to the state of the amount of the tax and any penalties and interest for which the distributor is or may at any time become liable, then the distributor shall forthwith, upon the written demand of the department, file additional bond in the same manner and form with like security thereon as hereinbefore provided, and the department shall forthwith cancel the license of any distributor failing to file an additional bond as herein provided.

(4) Any surety on any bond furnished by a distributor as above provided shall be released and discharged from any and all liability to the state accruing on such bond after the expiration of 60 days from the date upon which such surety shall have filed with the department written request to be released and discharged. However, such request shall not operate to relieve, release or discharge such surety from any liability already accrued, or which shall accrue, before the expiration of said 60-day period. The department shall, promptly on receipt of notice of such request, notify the distributor who furnished the bond, and, unless the distributor shall on or before the expiration of the 60-day period file with the department a new bond with a surety company satisfactory to the department in the amount and form hereinbefore in this section provided, the department shall forthwith cancel the license of the distributor. If the new bond is furnished by the distributor as above provided, the department shall cancel and surrender the bond of the distributor for which the new bond shall be substituted.

History.—s. 3, ch. 16082, 1933; CGL 1936 Supp. 1167(64); s. 1, ch. 57-78; s. 7, ch. 63-253; s. 1, ch. 63-299; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 3, ch. 77-149; s. 54, ch. 78-95.

Note.—Former s. 207.06.

206.055 Department may cancel licenses; surrender of bond.—

(1) If a distributor at any time:

(a) Knowingly files a false monthly report of the data or information required by the gas tax laws;

(b) Fails, refuses, or neglects to file the monthly report required by such laws; or,

(c) Fails to pay the gas tax as required by part I or part II of this chapter and the laws of the state;

the department may cancel the license of the distributor.

(2) The department may cancel any license hitherto or hereafter issued to any distributor if it ascertains and finds that the person to whom such license has been issued is no longer engaged in business as a distributor and has not been so engaged for the period of 6 months immediately preceding such cancellation; but no license shall be canceled upon the request of any distributor until and unless the distributor has, prior to the date of such cancellation, paid to the state all gas taxes payable under the laws of the state, together with any and all penalties and fines accruing by reason of any failure on the part of said distributor to make accurate reports as required by the gas tax laws of Florida or to pay said taxes and penalties. In the event that the license of any distributor is canceled by the department as provided in this section, and in the further event that the distributor shall have paid to the state all gas taxes due and payable by it under the laws of this state, together with any and all penalties accruing by reason of any failure on the part of the distributor to make accurate reports or to pay said tax and penalties, the department shall cancel and surrender the bond theretofore filed by the distributor.

History.—s. 4, ch. 16082, 1933; CGL 1936 Supp. 1167(65); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 54, ch. 78-95; s. 87, ch. 81-259.

Note.—Former s. 207.07.

206.06 Estimate of amount of gas taxes due and unpaid.—

(1) Whenever any distributor neglects or refuses to make and file any report for any calendar month, as required by the gas tax laws of this state, or files an incorrect or fraudulent report, or is in default in the payment of any gas taxes and penalties thereon payable under the laws of this state, the department, after giving at least 10 days' notice to the distributor, shall, from any information it may be able to obtain from its office or elsewhere, estimate the number of gallons of motor fuel with respect to which the distributor has become liable for taxes under the gas tax laws of this state and the amount of taxes due and payable thereon, to which sum shall be added a sum equal to 10 percent thereof as a penalty for the failure of such distributor or his default aforesaid.

(2) In any action or proceeding for the collection of the gas tax and any penalties or interest imposed in connection therewith, an assessment by the department of the amount of the tax due and interest or penalties due to the state shall constitute prima facie evidence of the claim of the state, and the burden of proof shall be upon the distributor to show that the assessment was incorrect or contrary to law.

History.—ss. 5, 24, ch. 16082, 1933; CGL 1936 Supp. 1167(66), (84); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 207.08.

206.07 Suits for collection of unpaid taxes.—Upon demand of the department, the Department of Legal Affairs, or any state attorney of any judicial circuit, shall bring appropriate actions, in the name of the state or in the name of the Department of Revenue in the capacity of its office, for the recovery of the above-mentioned taxes, penalties, and interest; and judgment shall be rendered for the amount so found to be due together with costs. However, if it shall be found as a fact that such failure to pay was willful on the part of any distributor, judgment shall be rendered for double the amount of the tax found to be due with costs. The department may employ an attorney-at-law to institute and prosecute proper proceedings to enforce payment of the gas taxes provided for by the laws of this state and penalties and interest provided for by part I or part II of this chapter and fix the compensation for the services of said attorney-at-law.

History.—s. 5, ch. 16082, 1933; CGL 1936 Supp. 1167(66); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 11, 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 88, ch. 81-259.

Note.—Former s. 207.09.

206.075 Department's warrant for collection of unpaid taxes.—

(1) Upon the determination of the amount of unpaid taxes and penalties due, the department may issue a warrant, under its official seal, directed to the sheriff of any county of the state, commanding said sheriff to levy upon and sell the goods and chattels of such distributor found within his jurisdiction for the payment of the amount of such delinquency, with the added penalties and interest and the cost of executing the warrant and conducting the sale, and to return such warrant to the department and pay the department the money collected by virtue thereof. However, any surplus resulting from said sale after all payments of costs, penalties, and delinquent taxes have been made shall be returned to the defaulting distributor.

(2) The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects to and with like effect and in the same manner (with the exceptions herein noted) as prescribed by law in respect to executions issued against goods and chattels upon judgments by the several circuit courts.

(3) In the event there shall be a contest or claim of any kind with reference to the property levied upon or the amount of taxes, costs, or penalties due, such contest or claim shall be tried in the circuit court in and for the county in which the warrant was executed as nearly as may be in the same manner and means as such contest or claim would have been tried in such court had the warrant originally issued upon a judgment rendered by said court. The warrant issued as aforesaid shall constitute prima facie evidence of the amount of taxes, interest, and penalties due to the state by the distributor, and the burden of proof shall be upon the distributor to show that the amounts or penalties were incorrect.

(4) Nothing in this section shall be construed as forfeiting or waiving any rights to collect such taxes or penalties by an action upon any bond that may be filed with the department under the provisions of part I or part II of this chapter or by suit or other-

wise; and in case such suit, action, or other proceeding is instituted for the collection of the tax, such suit, action, or other proceeding shall not be construed as waiving any other right herein provided. Any civil proceeding under part I or part II of this chapter shall not be construed as a waiver or estoppel in any criminal proceeding against such distributor under part I or part II of this chapter.

History.—s. 24, ch. 16082, 1933; CGL 1936 Supp. 1167(84); s. 7, ch. 22858, 1945; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 89, ch. 81-259.

Note.—Former s. 207.10.

206.08 Report from persons not distributors.—

(1) Every person purchasing or otherwise acquiring motor fuel in tank car, truck, or cargo lots and selling, using, consuming, or otherwise disposing of the same for delivery in Florida who is not required by the provisions of part I or part II of this chapter to be licensed as a distributor of motor fuel or by the laws of Florida to make reports shall file a statement setting forth:

(a) The name under which such person is transacting business within the state;

(b) The location with street number address of such person's principal office or place of business within the state; and

(c) The name and address of the owner or the names and addresses of the partners, if such person is a partnership, or the principal officers, if such person is a corporation or association.

(2) On or before the 15th day of each calendar month, such person shall, on forms prescribed by the department, report to the department all purchases or other acquisition and sales or other disposition of motor fuel during the preceding calendar month, giving a record of each tank car, truck, or cargo lot delivered to a point within Florida. Such report shall set forth:

(a) From whom each tank car, truck, or cargo lot was purchased or otherwise acquired;

(b) The point of shipment;

(c) To whom sold or shipped;

(d) The point of delivery;

(e) The date of shipment;

(f) The name of the carrier, the initials and number of the car, and the number of gallons contained in the tank car, if shipped by rail;

(g) The name and owner of the boat, barge, or vessel and the number of gallons contained therein, if shipped by water;

(h) The name of the owner of the truck and the number of gallons contained in such truck, if shipped by truck; and any other additional information the department may require relative to such motor fuel.

History.—s. 6, ch. 16082, 1933; CGL 1936 Supp. 1167(67); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 90, ch. 81-259.

Note.—Former s. 207.11.

206.09 Reports from carriers transporting motor fuel or similar products.—

(1) Every railroad company, streetcar, suburban or interurban railroad company, pipeline company, water transportation company, and common carrier transporting motor fuel, casinghead gasoline, natural gasoline, naphtha, or distillate, either in interstate or intrastate commerce, to points within Florida and every person transporting motor fuel, casinghead gasoline, natural gasoline, naphtha, or distillate, by whatever manner, to a point in Florida from any point outside of said state, shall report under oath to the department on forms prescribed by the department all deliveries of motor fuel, casinghead gasoline, natural gasoline, naphtha, or distillate so made to points within the state.

(2) Such reports shall cover monthly periods and be submitted within 15 days after the close of the month covered by the report and shall show:

(a) The name and address of the person to whom the deliveries of motor fuel, casinghead gasoline, natural gasoline, naphtha, or distillate have actually and in fact been made;

(b) The name and address of the originally named consignee, if motor fuel, casinghead gasoline, natural gasoline, naphtha, or distillate has been delivered to any other than the originally named consignee;

(c) The point of origin, the point of delivery, the date of delivery, and the number and initials of each tank car and the number of gallons contained therein, if shipped by rail;

(d) The name of the boat, barge, or vessel and the number of gallons contained therein, if shipped by water;

(e) The license number of each tank truck and the number of gallons contained therein, if transported by motor truck;

(f) If delivered by other means, the manner in which such delivery is made; and

(g) Such other additional information relative to shipments of motor fuel as the department may require.

History.—s. 7, ch. 16082, 1933; CGL 1936 Supp. 1167(68); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 207.13.

206.10 Reports to be filed whether taxes due or not.—All statements or reports required by part I or part II of this chapter and the gas tax laws of this state to be made to the department monthly shall be filed each month, regardless of whether or not a gas tax is due under the provisions of the laws of Florida.

History.—s. 17, ch. 16082, 1933; CGL 1936 Supp. 1167(78); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 91, ch. 81-259.

Note.—Former s. 207.14.

206.11 Penalties.—

(1) Any false or fraudulent statement or report submitted under the gas tax laws of this state and sworn to by a person knowing same to be false or fraudulent shall constitute perjury, and, upon conviction thereof, the person so convicted shall be punished as provided by law for conviction of perjury under s. 837.01.

(2) Any person:

(a) Who willfully refuses or neglects to make any statement, report, or return required by the provisions of this law;

(b) Who knowingly makes, or assists any other person in making, a false statement in a return or report or in connection with an application for refund of any tax;

(c) Who knowingly collects, or attempts to collect or causes to be paid to him or to any other person, either directly or indirectly, any refund of such tax without being entitled to the same; or

(d) Who violates any of the provisions of part I or part II of this chapter, a penalty for which is not otherwise provided,

is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. For a second or further offense, such person is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083; and, in addition thereto, the department may revoke or suspend the license of any violator. Each day or part thereof during which any person engages in business as a distributor without being the holder of an uncanceled license as provided by part I or part II of this chapter shall constitute a separate offense within the meaning of this section. In addition to the penalty imposed by part I or part II of this chapter, the defendant shall be required to pay all gas taxes and penalties due to the state. The penalties provided in this section shall be in addition to those provided for in s. 206.44.

History.—s. 1, ch. 70-995; s. 115, ch. 71-136; s. 92, ch. 81-259.

206.12 Retention of records by distributors and other persons.—

(1) Each distributor shall maintain and keep, for a period of 3 years, such record of motor fuel received, used, transferred, sold, and delivered within this state by such distributor, together with invoices, bills of lading, and other pertinent records and papers, as may be required by the department for the reasonable administration of the motor fuel tax laws of this state.

(2) Every person who is not a distributor and who purchases motor fuel taxable under the laws of this state for the purpose of resale shall maintain and keep for a period of 3 years a record of motor fuel received, the amount of tax paid as part of the purchase price, together with delivery tickets, invoices, and bills of lading, and such other records as the department requires.

History.—s. 8, ch. 16082, 1933; CGL 1936 Supp. 1167(69), 7794(7); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 1, ch. 80-104.

Note.—Former s. 207.16.

206.13 Refund of taxes erroneously or illegally collected.—When any taxes or penalties imposed by part I or part II of this chapter have been erroneously or illegally collected, the department may permit the distributor within 1 year to take credit against a subsequent tax report for the amount of the erroneous or illegal amount overpaid, or the distributor may apply for refund as provided by s. 215.26.

History.—s. 1, ch. 70-995; s. 39, ch. 71-355; s. 93, ch. 81-259.

206.14 Inspection of records; hearings; forms; rules and regulations.—

(1) The department shall have the authority to prescribe all forms upon which reports shall be made to it and any other forms required for the proper administration of this law and shall prescribe and publish all rules and regulations for the enforcement of this part, which rules and regulations shall have the force and effect of law.

(2) The department or any authorized deputy, employee, or agent is authorized to examine the records, books, papers, and equipment of distributors, dealers, or common carriers to verify the truth and accuracy of any statement or report and ascertain whether or not the tax imposed by this law has been paid.

(3) The department or any of its duly authorized agents shall have the power in the enforcement of the provisions of this part to hold hearings, administer oaths to witnesses, and take sworn testimony of any person and cause it to be transcribed into writing; and for such purposes the department shall be authorized to issue subpoenas and subpoenas duces tecum, compel the attendance of witnesses and records, and conduct such investigations as it may deem necessary.

(4) If any person unreasonably refuses access to such records, books, papers or other documents, or equipment, or if any person fails or refuses to obey such subpoenas duces tecum or to testify, except for lawful reasons, before the department or any of its authorized agents, the department shall certify the names and facts to the clerk of the circuit court of any county, and the circuit court shall enter such order against such person in the premises as the enforcement of this law and justice shall require.

(5) In any action or proceeding for the collection of the tax and penalties or interest imposed in connection therewith, an assessment by the department of the amount of the tax, penalties, or interest due shall be prima facie evidence of the claim of the state, and the burden of proof shall be upon the person charged to show the assessment was incorrect and contrary to law.

History.—s. 9, ch. 16082, 1933; CGL 1936 Supp. 1167(70); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 31, ch. 74-382.

Note.—Former s. 207.17.

206.15 Gas taxes a lien on property.—If any person liable for the gas tax imposed by law neglects or refuses to pay it, the amount of the tax (including any interest, penalty, or addition to the tax, with any cost that may accrue in addition thereto) shall be a lien in favor of the state upon all franchises, property, and rights to property, whether real or personal, then belonging to, or thereafter acquired by, the person, (whether the property is employed by the person in the prosecution of business or is in the hands of an assignee, trustee, or receiver for the benefit of creditors) from the date the taxes are due and payable. The lien shall have priority over any lien or encumbrance whatsoever except the lien of other state taxes having priority by law, and except that the lien shall not be valid as against any bona fide mortgagee, pledgee, judgment creditor, or purchaser whose rights have attached before the time when the department has filed claim of lien in the office of the clerk of the circuit court of the county where the principal place of business of the person is located or, if the person has no principal place of business in the state, in the office of the Department of State (for which no filing fee shall be required). The lien shall continue until the amount of the tax, with any penalties and interest subsequently accruing, is paid or the tax is barred under chapter 95. The department may issue a certificate of release of lien when the amount of the tax, with any penalties and interest subsequently accruing thereon, has been satisfied by the person, and the person may record it with the clerk of the circuit court of the county where the claim of lien was filed.

History.—s. 10, ch. 16082, 1933; CGL 1936 Supp. 1167(71); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 32, ch. 74-382.

Note.—Former s. 207.18.

206.16 Officer, etc., selling property.—

(1) No sheriff, receiver, assignee, master, or other officer shall sell the property or franchise of any person for failure to pay gas taxes, penalties, or interest without first filing with the department a statement containing the following information:

(a) The name of the plaintiff or party at whose instance or upon whose account the sale is made;

(b) The name of the person whose property or franchise is to be sold;

(c) The time and place of sale; and

(d) The nature of the property and the location of the same.

(2) The department, after receiving notice as aforesaid, shall furnish to the sheriff, receiver, trustee, assignee, master, or other officer having charge of the sale a certified copy or copies of all gas taxes, penalties, and interest on file in the office of the department as liens against such person, and, in the event there are no such liens, a certificate showing that fact, which certified copies or copy of certificate shall be publicly read by such officer at and immediately before the sale of the property or franchise of such person.

History.—s. 10, ch. 16082, 1933; CGL 1936 Supp. 1167(71); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 207.19.

206.17 Department to furnish certificates of liens.—The department shall furnish to any person applying therefor a certificate showing the amount of all liens for gas tax, penalties, and interest that may be of record in the files of the department against any person under the provisions of this part.

History.—s. 10, ch. 16082, 1933; CGL 1936 Supp. 1167(71); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 207.20.

206.175 Foreclosure of liens.—The department may file an action in the name of the state to foreclose the liens provided for herein. The procedure shall be the same as the procedure for foreclosure of mortgages on real estate. A certificate of the department setting forth the amount of gas taxes due shall be prima facie evidence of the matter therein contained. The action may be instituted at any time after the lien becomes effective and before it is barred under chapter 95. The title to the land conveyed by such deed shall be indefeasible as to all parties defendant in the action.

History.—s. 10, ch. 16082, 1933; CGL 1936 Supp. 1167(71); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 33, ch. 74-382.

Note.—Former s. 207.21.

206.18 Discontinuance or transfer of business; penalty.—

(1) Whenever a person ceases to engage in business as a distributor within the state by reason of the discontinuance, sale, or transfer of the business of such distributor, such person shall notify the department in writing at least 10 days prior to the time the discontinuance, sale, or transfer takes effect. Such notice shall give the date of discontinuance and, in the event of a sale or transfer of the business, the date thereof and the name and address of the purchaser or transferee. All gas taxes, penalties, and interest not due and payable under the provisions of the laws of this state shall, notwithstanding such provisions, become due and payable concurrently with such discontinuance, sale, or transfer; and any such person shall, concurrently with such discontinuance, sale, or transfer, make a report, pay all such taxes, interest, and penalties, and surrender to the department the license certificate theretofore issued to said person by the department.

(2) Unless the above notice shall have been given to the department as above provided, such purchaser or transferee shall be liable to the state for the amount of all taxes, penalties, and interest under the laws of Florida accrued against any such distributor selling or transferring his business on the date of such sale or transfer, but only to the extent of the value of the property and business thereby acquired from such distributor.

(3) Nothing in this section shall be construed as releasing the distributor so transferring or discontinuing his business from liability for any gas taxes or for any interest or penalty due under the gas tax laws.

History.—s. 11, ch. 16082, 1933; CGL 1936 Supp. 1167(72), 7794(8); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 207.22.

206.19 Not to settle for less than amounts actually due.—The department shall have no right, power, or authority to settle or compromise with any distributor any claim of the state accruing under the gas tax laws of this state for a sum less than the full amount due, in conformity with part I or part II of this chapter.

History.—s. 12, ch. 16082, 1933; CGL 1936 Supp. 1167(73); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 94, ch. 81-259.

Note.—Former s. 207.23.

206.20 Transportation of motor fuel over public highways.—

(1) Every person hauling, transporting, or conveying motor fuel over any of the public highways of this state must, during the entire time he is so engaged, have in his possession an invoice or delivery ticket, bill of sale, or other record evidence showing the true name and address of the person from whom he has received the motor fuel, the number of gallons so originally received by him from said person, the

true name and address of every person to whom he has made deliveries of said motor fuel, and the number of gallons so delivered to each of said persons, and the destination of the undelivered gallons. The person hauling, transporting or conveying such motor fuel shall, at the request of any person required by law to inquire into or investigate said matters, produce and offer for inspection said invoice or delivery ticket, bill of sale, or record evidence. If the person fails to produce the invoice or delivery ticket, bill of sale, or record evidence, or if, when produced, it fails clearly to disclose said information, the same shall be prima facie evidence of a violation of this section.

(2) The provisions of this section shall not apply to vehicles transporting motor fuel not in excess of 200 gallons contained in the fuel tank of such vehicle provided for the carrying of motor fuel for propelling same, which motor fuel is to be used solely for the motive power of such vehicle, to vehicles transporting motor fuel in quantities of not more than 5 gallons for emergency purposes, or to motor fuel being transported by common carrier in railroad cars.

History.—s. 13, ch. 16082, 1933; CGL 1936 Supp. 1167(74), 7794(9); s. 1, ch. 70-995.
Note.—Former s. 207.24.

206.204 Transportation of motor fuel by boats over the navigable waters of this state.—

(1) Every person hauling, transporting, or conveying motor fuel over any of the navigable waters of this state must, during the entire time he is so engaged, have in his possession an invoice or bill of sale or other record evidence showing the true name and address of the person from whom he has received said motor fuel and the true name and address of every person or persons to whom he has made or is making deliveries of same, and the number of gallons (that is, a person hauling, transporting or conveying said motor fuel must have in his possession record evidence of the name and address of the person from whom he has received the same, and also of the name and address of the person to whom he has delivered or is going to deliver the same, and the number of gallons). The person hauling, transporting or conveying said motor fuel shall at the request of any person authorized by law to inquire into or investigate said matters, produce and offer for inspection the invoice or bill of sale or other record evidence. If the person fails to produce the invoice or bill of sale or other record evidence, or if, when produced, it fails to clearly disclose said information, the same shall be prima facie evidence of a violation of this section.

(2) No person shall haul, transport, or convey motor fuel in boats over any of the navigable waters of the state, except in boats plainly and visibly marked on both sides and above the waterline thereof with the word "gasoline" or other name of the motor fuel being transported, in letters at least 4 inches high and of corresponding appropriate width, together with the name and address of the owner of the boat in which such motor fuel is contained.

(3) The provisions of this section shall not apply to boats transporting motor fuel to be used solely for their own motive power.

History.—s. 14, ch. 16082, 1933; CGL 1936 Supp. 1167(75), 7794(10); s. 1, ch. 70-995.
Note.—Former s. 207.25.

206.205 Forfeiture of vehicles and boats illegally transporting or delivering motor fuel.—

(1) The right of property in and to all conveyances, boats, and other vehicles of transportation, and all tanks and other equipment used in connection therewith, employed in the illegal transportation or delivery of motor fuel in this state for the purpose of illegally evading or avoiding any gas tax provided or imposed by the laws of this state, and all other personal property that may have been used by any person for the purpose of illegally evading or avoiding any such tax, or which may have been used to facilitate the illegal evasion or avoidance of any such tax, is declared not to exist in any person, and the same shall be forfeited. The department, its authorized agents, and the several sheriffs, deputy sheriffs, and police officers of municipalities shall seize any and all such things; and the same shall be safely kept by the sheriff of the county until disposed of as provided by law. Every conveyance, boat, and other vehicle of transportation, and all tanks and other equipment used in connection therewith, as hereinabove described shall be seized and may be forfeited as provided by the Florida Contraband Forfeiture Act. All other personal property shall be seized and forfeited as provided by this section.

(2) The sheriff of the county, within 10 days after the receipt of any such things, shall make and subscribe to an affidavit in writing before some officer authorized by law to administer an oath, reciting such seizure, with the date, place, and things seized, giving a reasonably full description thereof, the name of the alleged owner and person from whose possession same were taken, if either or both be known to such sheriff, and a short statement of the circumstances under which said property was being used for the purpose of illegally evading or avoiding, or had been used for the purpose of illegally evading or avoiding, any gas tax provided or imposed by the laws of this state.

(3) Within 10 days after the receipt of such things by the sheriff, the sheriff shall present such affidavit to the judge of the circuit court of the county where such things were seized, and the circuit judge of said court shall direct that such sheriff shall serve written notice upon such owner and person from whose possession such things were taken, if known, and if he, it, or they be within the county, of time and place of the hearing upon such affidavit, which may be in term time or in vacation, and at any place within the judicial circuit as the circuit judge may fix, which notice shall be signed by the circuit judge citing such person to appear and show cause, if any, why such things should not be adjudged forfeited and disposed of as in this section provided.

(4) If such sheriff shall recite in his affidavit that such things were not taken from the possession of any person, or that the owner is unknown, or that either of such persons is without the county, conceals himself or themselves, or that personal service of such notice cannot be made by such sheriff for any good reason, the circuit judge shall by written order direct that, in lieu of personal notice of such hearing to any such person, written notice of such hearing shall be posted at the county courthouse door, direct-

ed to all persons interested in such things and giving notice of such seizure and of the date and place thereof and a reasonable description of the things seized, and of the time and place of the hearing upon such affidavit, which notice shall be signed by the circuit judge.

(5) If at the time and place provided for the hearing upon such affidavit no person shall appear and claim such things, the affidavit of the sheriff shall stand as confessed and taken as true, and the recitals therein contained shall not thereafter be open to question in any other court or proceeding; and the circuit judge shall thereupon make an order in writing directing the sale thereof.

(6) Such sale shall be in the presence of the clerk of the circuit court of the county and at such times and places and in such manner as the judge shall in his order direct.

History.—s. 16, ch. 16082, 1933; CGL 1936 Supp. 1167(77); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 20, ch. 73-334; s. 5, ch. 74-385; s. 5, ch. 80-68.
Note.—Former s. 207.27.
cf.—ss. 932.701-932.704 Florida Contraband Forfeiture Act.

206.21 Trial of issues interposed by defense; sale, etc.—

(1) Should any person appear at the hearing provided for in s. 206.205 and claim the things seized and interpose any defense to the affidavit mentioned in said section, the circuit judge shall determine whether the evidence adduced proves beyond a reasonable doubt that such things are forfeited and make his written order accordingly. If he shall determine in the affirmative, such things shall be sold by the sheriff in the same manner and upon the same terms and conditions as provided in s. 206.205, but if he shall determine in the negative respecting all or any of such things, the part not forfeited shall be returned to the person legally entitled thereto.

(2) The hearing before the circuit judge shall be informal, and he may make all rules and orders to carry this section into effect. The sheriff may call upon the state attorney to assist him in preparing the affidavit herein mentioned and represent him at the hearing before the circuit judge, and in taking and perfecting any appeal from the final decision of the circuit judge.

(3) If the state, the sheriff, or the claimant shall be dissatisfied with the decision, he may appeal from the final decision of the court to the appropriate district court of appeal in the same manner and within the time as appeals in chancery are taken under the Florida Appellate Rules, and upon such appeal being entered such circuit judge shall cause to be reduced to writing and authenticate with his signature all oral evidence considered by him upon such hearing, and the same shall be filed with the papers in the case and thereby become a part of the record proper.

(4) If authorized by the State Constitution, appeal may be taken to the Supreme Court. No appeal taken by any party shall operate as a supersedeas, but such things shall remain in the custody of the sheriff pending such appeal and to abide the final decision of the appellate court.

History.—s. 16, ch. 16082, 1933; CGL 1936 Supp. 1167(77); s. 20, ch. 63-559; s. 1, ch. 70-995; s. 20, ch. 73-334.
Note.—Former s. 207.28.

206.215 Costs and expenses of proceedings.—

(1) For the performance of the duties required of the sheriff by the provisions of ss. 206.205 and 206.21 he shall receive the same fees provided by law for the arrest and return of persons charged with crime, including the same mileage and the actual cost of transporting such things, and all such fees and compensations shall be paid out of the proceeds of the sale.

(2) The clerks of the courts performing duties under the provisions aforesaid shall receive the same fees as prescribed by the general law for the performance of similar duties, and witnesses attending any investigation pursuant to subpoena shall receive the same mileage and per diem as if attending as a witness before the circuit court in term time.

(3) All fees and costs provided for shall be paid from the proceeds of the sale, or if there be no sale or if the proceeds of such sale be insufficient to meet such fees and costs then such fees and costs shall be paid out of the Gas Tax Collection Trust Fund or other funds available for the enforcement of the gas tax laws by the department.

(4) In the event the proceeds of the sale are more than sufficient to pay all costs and fees attending the sale, then the surplus thereof shall be sent to the department to be disposed of as provided for the disposition of the taxes collected under the gas tax laws of the state; provided, however, that any property seized under s. 206.205 against which there is existing a mortgage lien or retain title contract held by a person who has no knowledge that such property is being used for the purpose of illegally evading or avoiding the payment of the gas taxes provided for under the laws of the state, then such seizure shall not invalidate such lien or retain title contract, but the same shall be paid out of any funds derived from a sale of said property, provided the retain titleholder or mortgagee shall within 30 days after seizure come into court and set up his claim to such retained title lien or mortgage.

History.—s. 16, ch. 16082, 1933; CGL 1936 Supp. 1167(77); s. 2, ch. 61-119; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.29.

206.22 Restraining and enjoining violations.—Any person who violates any of the provisions of this part or who fails to pay gas taxes and all interest and penalties due by him to the state under the provisions of the laws of this state may be restrained and enjoined in a suit or other proceeding in any court of competent jurisdiction instituted in the name of the state by the Department of Legal Affairs or by any state attorney at the direction of the department from selling, consuming, using, distributing, or transporting any motor fuel which is taxable under the laws of this state until such person shall have paid all of said taxes, interest, and penalties due the state and complied with the provisions of this part. Any proceeding instituted under this section shall not operate as a bar to the prosecution of any person guilty of violating any of the criminal laws of the state.

History.—s. 19, ch. 16082, 1933; CGL 1936 Supp. 1167(80); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 11, 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.30.

206.23 Tax; must be stated separately.—Distributors shall add the amount of the gas tax to the price of the motor fuel sold by them and shall state the rate of the tax separately from the price of the motor fuel on all invoices. However, this section shall not apply to retail sales by a retail service station.

History.—s. 22, ch. 16082, 1933; CGL 1936 Supp. 1167(82); s. 1, ch. 70-995.
Note.—Former s. 207.31.

206.24 Department and agents may make arrests, seize property and execute warrants.—

(1) The department and its deputies, agents, and employees may make arrests without warrants for any violation of the provisions of this part. Any person arrested for violation of any provision of this part shall be surrendered without delay to the sheriff of the county in which the arrest was made and formal complaint made against him, in accordance with law.

(2) The department and its deputies, agents, and employees also may seize property as set out in ss. 206.205, 206.21, and 206.215, and upon said seizure being made shall surrender without delay such seized property to the sheriff of the county where said property was seized for further procedure as set out in said sections.

(3) When the department deems advisable, it may direct the warrant provided for in s. 206.075 to one of the said department's deputies, agents, and employees who shall then execute said warrant and proceed thereon in the same manner provided for sheriffs in such cases.

History.—s. 25, ch. 16082, 1933; CGL 1936 Supp. 1167(85); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.32.

206.25 Method for collection of tax cumulative.—The methods and means of effecting and enforcing the collection of gas taxes as set out in this part shall be in addition to, and not in lieu of, the methods and means of effecting and enforcing collection set out in the gas tax laws of Florida.

History.—s. 28, ch. 16082, 1933; CGL 1936 Supp. 1167(87); s. 1, ch. 70-995.
Note.—Former s. 207.33.

206.27 Records and files as public records.—The records and files in the office of the department appertaining to part I of this chapter shall be available to the public at any time during business hours. The department shall prepare a list each month of all distributors and others, together with the amount of gas tax paid thereby, and mail a copy thereof to each duly licensed distributor.

History.—s. 21, ch. 16082, 1933; CGL 1936 Supp. 1167(81); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.36.

206.28 Exchange of information among the states.—The department shall, upon request duly received from the officials to whom are entrusted the enforcement of the gas tax laws of any other state, forward to such officials any information which it may have in its possession relative to the manufacture, receipt, sale, use, transportation, or shipment by any person of motor fuel.

History.—s. 21, ch. 16082, 1933; CGL 1936 Supp. 1167(81); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.37.

206.29 Refunds to city transit companies; definitions.—

(1) "City transit system" as used in ss. 206.30-206.40 means any system of mass public transportation authorized to operate within any city, town, or municipality in this state, as distinguished from any over-the-road system of public transportation operating between one or more cities, towns, or municipalities. However, a city transit system as defined above may operate within 25 miles outside the corporate limits of any city, town, or municipality when such operation outside the corporate limits is found necessary adequately and efficiently to provide mass public transportation services for the city, town, or municipality involved. A city transit system as defined above shall not include taxicab or limousine operations.

(2) "City or cities" as used in ss. 206.30-206.40 includes collectively or individually any city, town, or municipality organized in this state by virtue of any general or special law enacted by the Legislature.

History.—s. 1, ch. 63-451; s. 1, ch. 70-995.
Note.—Former s. 207.39.

206.30 Legislative findings.—It is hereby expressly recognized and declared by the Legislature that mass public transportation is essential to the continued economic growth and development of the cities of this state and therefore essential to the general welfare of the state; that the constant population growth throughout the state has brought an ever-increasing use of private individual means of transportation, resulting in the overburdening of traffic arteries within our cities and thereby causing an increase in police requirements, higher cost of traffic regulation and law enforcement, and severe economic loss to and a blight on the central business districts in the cities; that relief of present city traffic congestion is essential to the continued economic growth and development of the cities of this state, and thus essential to the general welfare of this state; that further deterioration of the central areas of the cities must be prevented; that by reason of the heavy population growth and the increase in the use of private means of transportation, existing city transit systems have had to reduce route mileage and areas served, limit the hours of operation, and raise rates to compensate for the loss in revenue; that by reason of the reduced operations of the city transit systems as described herein, income and capital investment have declined while operating expenses have increased, resulting in the obsolescence of equipment and a further decline in services; that present excise taxes imposed on city transit systems by this part constitute but a minor source of revenue to the state but constitute a major item of cost to each city transit system; and that the vehicles used by the city transit systems do not operate normally over state maintained roads but operate primarily over streets and roads maintained by the cities involved. In view of the foregoing facts, the Legislature finds that the improvement, revitalization, modernization, and expansion of the city transit systems of this state are necessary and proper in the best interest of the state, and in order to obtain these objectives the Legislature finds it necessary to grant certain tax advantages to the city transit systems as set forth below.

History.—s. 2, ch. 63-451; s. 1, ch. 70-995.
Note.—Former s. 207.40.

206.31 Refunds on fuel used for city transit systems.—Any person who uses any motor fuel for a city transit system on which the taxes, as imposed by part I or part II of this chapter, have been paid shall be entitled to a refund of the first 4 cents of said state taxes. However, no refund shall be authorized unless sworn applications therefor containing such information as the department may determine shall be filed with it no later than January 31 immediately following the year for which refund is claimed.

History.—s. 3, ch. 63-451; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 39, ch. 71-355; s. 95, ch. 81-259.
Note.—Former s. 207.41.

206.32 Powers and duties of department.—

(1) The department shall make such rules and regulations as are necessary to establish the procedure for procuring the refund provided for in s. 206.31 and to enforce the provisions of ss. 206.29-206.40.

(2) Agents of the department are authorized to go upon the premises of any person who has applied for or who has received a refund under s. 206.31, or of any licensed dealer or his duly authorized agent to make inspection to ascertain any matter connected with the operation of ss. 206.29-206.40 or the enforcement thereof. However, no agent shall enter the dwelling of any person without the occupant's consent or the authority from a court of competent jurisdiction.

History.—s. 4, ch. 63-451; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.42.

206.33 Permit for refunds required; procedure for issuance; bond.—

(1) No person shall secure a refund of tax under s. 206.31 unless such person is the holder of an unrevoked refund permit issued by the department before the purchase of the motor fuel, which permit shall be numbered and issued annually and entitle such person to make application for a refund under ss. 206.29-206.40.

(2) To procure a permit a person shall file with the department an application, on forms furnished by the department, stating that he is engaged in the business of city transit systems and that he intends to file an application for refund for the current calendar year, and shall furnish the department such other information as the department shall request.

(3) No person shall, in any event, be allowed a refund unless he has filed the application provided for above with the department. The permit shall be effective on the date issued by the department.

(4) If an applicant for a refund permit has violated any provisions of ss. 206.29-206.40 or regulation pursuant thereto or has been convicted of bribery, theft, or false swearing within the period of 5 years preceding the application or if the department has evidence of the applicant's financial irresponsibility, the department may require the applicant to execute a corporate surety bond of $1,000 to be approved by the department and conditioned upon the payment of all taxes, penalties, and fines for which such applicant may become liable under ss. 206.29-206.40.

History.—s. 5, ch. 63-451; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.43.

206.34 Sales; invoices required.—When motor fuel is sold to a person who claims to be entitled to refund under s. 206.31, the seller of such motor fuel shall make out a motor fuel invoice in accordance with such rules and in such form and containing such information as the department may require. No person shall execute a motor fuel invoice who is not a distributor or a duly authorized agent thereof. No refund invoices shall be executed for purchases from retail service stations.

History.—s. 6, ch. 63-451; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.44.

206.35 When refund claims allowed; procedure; right of refund nonassignable, exception; fee.—

(1) When the department is satisfied that a refund is proper, it shall authorize the first 4 cents of the state taxes imposed by part I or part II of this chapter to be refunded as other refunds are made; and the amount shall be refunded and deducted by it from current gas tax receipts in its possession.

(2) The right to receive any refund under the provisions of this section shall not be assignable, except to the executor or administrator or the receiver, trustee in bankruptcy, or assignee in insolvency proceedings of such person entitled thereto.

(3) Claims shall be paid annually on a calendar year basis. Claims shall be filed not later than January 31 immediately following the year for which refund is claimed.

(4) The department shall deduct a fee of $2 for each claim, which $2 shall be deposited in the General Revenue Fund.

History.—s. 7, ch. 63-451; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 96, ch. 81-259.
Note.—Former s. 207.45.

206.36 Appropriation for payment of claims.—The department is authorized to withhold from gas tax revenues and special fuel tax revenues sufficient funds to make the refund provided for in s. 206.29.

History.—s. 8, ch. 63-451; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 207.46.

206.37 False information in permit or refund application.—No person shall knowingly make a false or fraudulent statement in an application for a refund permit or in a motor fuel refund invoice, or in an application for a refund of any taxes under this law; or fraudulently obtain a refund of such taxes; or knowingly aid or assist in making any such false or fraudulent statement or claim; or having bought motor fuel or any part thereof to be used for any person other than as provided in s. 206.29.

History.—s. 9, ch. 63-451; s. 1, ch. 70-995.
Note.—Former s. 207.47.

206.38 Revocation, suspension of refund permit.—

(1) The refund permit of any person who violates any provisions of s. 206.37 shall be revoked by the department and may not be reissued until 2 years have elapsed from the date of such revocation, and such person, whether or not his permit has been revoked by the department, shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(2) The refund permit of any person who violates any provision of ss. 206.29-206.40, other than those contained in s. 206.37, may be suspended by the department for any period in its discretion not exceeding 6 months.

History.—s. 10, ch. 63-451; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 117, ch. 71-136.
Note.—Former s. 207.48.

206.40 Violations by persons other than refund permitholders.—Any person other than the holder of a refund permit who shall knowingly violate any provision of ss. 206.29-206.39 shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 13, ch. 63-451; s. 1, ch. 70-995; s. 118, ch. 71-136.
Note.—Former s. 207.51.

206.404 License tax upon dealers; dealer transfer fee.—Every dealer shall pay a license tax of $5 per annum to the state. No license shall be transferred without an application having been filed with the department and payment of a fee of $5.

History.—s. 1, ch. 15659, 1931; CGL 1936 Supp. 1167(16); s. 1, ch. 20303, 1941; s. 1, ch. 70-995; s. 2, ch. 75-286.
Note.—Former s. 208.01.

206.405 Receipt for payment of license tax.—The department shall issue to the dealer a receipt or certificate evidencing the payment of the license tax. Said receipt or certificate shall be posted on display and be so kept at all times open to the public view at the place of business for which same is issued.

History.—s. 4, ch. 15659, 1931; CGL 1936 Supp. 1167(19); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.02.

206.406 Disposition of license tax funds.—All moneys derived from the dealer's license tax shall be paid into the State Treasury to the credit of the General Revenue Fund.

History.—s. 5, ch. 15659, 1931; CGL 1936 Supp. 1167(20); s. 14, ch. 26869, 1951; s. 1, ch. 70-995.
Note.—Former s. 208.03.

206.41 Gasoline taxes imposed.—

(1) An excise or license tax of 6 cents per gallon, herein termed "gas tax," is imposed upon every gallon of motor fuel sold in this state, or brought into this state for use, upon which such tax has not been paid or the payment thereof has not been lawfully assumed by some person handling the same in this state. This levy of tax is upon the consumer but shall be paid upon the first sale or transfer of title, or use, within this state whether by a distributor or dealer, except as expressly provided in subsection (2), who shall act as agent for the state in the collection of said tax whether he be the ultimate seller or not.

(2)(a) Persons who hold valid distributors' licenses may purchase motor fuel without the tax imposed by this section being paid upon the first sale or transfer of title in this state as aforesaid for sale in wholesale quantities to dealers in the state and be liable for and pay the tax on all motor fuel so purchased and sold, and shall act as agents for the state in the collection and payment thereof. As a condition precedent to a distributor purchasing and selling motor fuel under this subsection without the tax being paid upon the first sale or transfer of title in this state, he must have made average monthly sales for the 12 months next preceding of not less than 40,000 gallons. Sales made under provisions of s. 206.62 shall be included in arriving at such average monthly sales.

(b) The sale of motor fuel for export from the state is exempt from the taxes imposed by part I of this chapter when exempted by any provision of the Constitution of the United States or of the State of Florida. The sale of motor fuel for export from the state which is not exempted from the taxes imposed by this part either by the Constitution of the United States or of the State of Florida shall also be exempt, but only if both the seller and the exporter of the motor fuel are duly licensed distributors of motor fuel under the terms of this part.

(3) Upon the payment or lawful assumption of the tax by the distributor or dealer, the amount of the tax paid or assumed shall be added to the sales price of the product sold, and the amount of the tax shall be stated separately from the price of the product on all sales or delivery slips, invoices, bills, or statements. However, this subsection shall not apply to retail sales by retail service stations. The delivery of the product sold shall be deemed to be made at the point of destination.

(4) The above gas tax is made up of two separate taxes:

(a) *First gas tax.*—A tax of 4 cents per gallon for the use of the Department of Transportation, except as provided in s. 206.625;

(b) *Second gas tax.*—A tax of 2 cents per gallon as levied by s. 16, Art. IX of the Constitution of 1885, as amended, and continued by s. 9(c), Art. XII of the 1968 Constitution, as amended.

(5) Motor fuel in the fuel tanks in any motor vehicle entering this state used to propel said motor vehicle shall be exempt from the taxes imposed by this part. Fuel tanks shall mean the reservoir or receptacle attached to the motor vehicle by the manufacturer as the container for fuel used to propel said vehicle.

History.—s. 1, ch. 15659, 1931; CGL 1936 Supp. 1167(16); s. 1, ch. 18298, 1937; CGL 1940 Supp. 1167(29a); s. 1, ch. 20303, 1941; s. 2, ch. 57-162; ss. 23, 35, ch. 69-106; s. 18, ch. 69-216; s. 1, ch. 70-342; s. 1, ch. 70-995; s. 3, ch. 75-286; s. 97, ch. 81-259.
Note.—Former s. 208.04.
cf.—s. 7.52 Pinellas County.

206.415 Gasohol; exemption from first gas tax.—The sale or distribution for use in this state of motor fuel which contains a minimum of 10 percent blend by volume of ethyl alcohol with a purity of 99 percent, commonly known as "gasohol," shall be exempt from the first gas tax levied pursuant to s. 206.41(4)(a), as follows:

(1) Commencing July 1, 1980, each gallon of such

gasohol sold in this state shall be exempt from the entire 4 cents of such tax.

(2) Commencing July 1, 1985, each gallon of such gasohol sold in this state shall be exempt from the first 2 cents of such tax. Thereafter, as of July 1, 1987, the first gas tax of 4 cents per gallon shall again become applicable pursuant to s. 206.41(4)(a).

History.—s. 1, ch. 80-77.

206.42 Aviation motor fuel exempt from tax.—Each and every dealer in aviation motor fuel in the state by whatever name designated who sells aviation motor fuel testing 78 octane number (A.S.T.M. method D-357-33T) or higher, of such quality not adapted for use in ordinary motor vehicles, being designed for and sold and exclusively used for aircraft motors, is exempted from the payment of any and all excise taxes levied by the state upon such motor fuel.

History.—s. 1, ch. 16789, 1935; CGL 1936 Supp. 1167(102); s. 1, ch. 70-995.
Note.—Former s. 208.05.

206.43 Distributor to report to department monthly; deduction.—The taxes levied and assessed as provided in part I of this chapter shall be paid to the department monthly in the following manner:

(1) On or before the 20th day of each month the distributor shall mail to the department verified reports on forms prescribed by the department of the number of gallons of such products sold by him during the preceding month and shall at the same time pay to the department the amount of tax computed to be due. However, if the 20th day falls on a Saturday, a Sunday, or a federal or state legal holiday, returns shall be accepted if postmarked on the next succeeding workday. The distributor shall deduct from the amount of tax shown by the report to be payable an amount equivalent to 2 percent of the tax on motor fuels not exceeding 500,000 taxable gallons, and less an amount equivalent to 1 percent of the tax on motor fuels in excess of 500,000 gallons but not exceeding 1 million taxable gallons, which is hereby allowed to the distributor on account of services and expenses in complying with the provisions of the law. However, this allowance shall not be deductible unless payment of tax is made on or before the 20th day of the month as herein required. The United States post-office date stamped on the envelope in which the report is submitted shall be considered as the date the report is received by the department.

(2) Such report shall show in detail the number of gallons so sold and delivered by the distributor in the state, and the distributor shall specify in his report the destination as to the county in the state to which the motor fuel was delivered for resale at retail or use. The total taxable gallons sold shall agree with the total gallons reported to the county destinations for resale at retail or use. All gallons of motor fuel sold shall be invoiced and shall name the county of destination for resale at retail or use.

(3) All persons purchasing tax-paid motor fuel for resale at wholesale shall, at the time of purchase, specify to the distributor the county or counties in which the motor fuel is to be delivered for resale at retail or use. If it results that such deliveries for use were inaccurately reported at the time of purchase, the person shall, within 5 days after the end of the month in which the motor fuel was purchased, file a corrected report with the distributor from whom the purchase was made. The report shall show the date and number of the purchase invoice being corrected.

(4) The taxes herein levied and assessed shall be in addition to any and all other taxes authorized, imposed, assessed, or levied on motor fuel under any laws of this state.

History.—s. 1, ch. 15659, 1931; CGL 1936 Supp. 1167(16); s. 1, ch. 20303, 1941; s. 1, ch. 24308, 1947; s. 1, ch. 26796, 1951; s. 1, ch. 65-360; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 1, ch. 72-65; s. 3, ch. 78-250.
Note.—Former s. 208.06.

206.44 Penalty for failure to report on time.—

(1) If any distributor fails to make the report and payment to the department as provided in s. 206.43 on or before the 20th day of the month succeeding the month for which the tax is due as therein provided, the department shall estimate the amount of such products sold by the distributor during such month from such information as the department may be able to obtain and shall add 10 percent to the amount of the taxes, as estimated, as the penalty for the failure of the distributor to make such report or payment, and shall proceed to collect the tax, together with the penalty and costs, and obtain the same as delinquent railroad taxes are collected by law.

(2) In addition to any other penalties, any payment that is not received by the department on or before the due date as provided in s. 206.43 shall bear interest at the rate of 1 percent per month, from the date due until paid.

History.—s. 2, ch. 15659, 1931; CGL 1936 Supp. 1167(17); s. 2, ch. 24308, 1947; s. 11, ch. 25035, 1949; s. 7, ch. 63-253; s. 1, ch. 63-302; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 1, ch. 72-65; s. 6, ch. 76-261; s. 7, ch. 81-178.
Note.—Former s. 208.07.

206.445 Settlement or compromise of penalties or interest.—The department may settle or compromise penalties or interest imposed by this [1]part pursuant to s. 213.21.

History.—s. 7, ch. 81-178.
[1]**Note.**—The word "part" was substituted by the editors for the word "chapter" in this section and in s. 206.945, enacted by s. 8, ch. 81-178, to eliminate the redundancy between these two provisions.

206.45 Payment of tax into State Treasury.—All moneys derived from the gas taxes imposed by part I of this chapter shall be paid into the State Treasury by the department, for deposit in the Gas Tax Collection Trust Fund, which fund is created and from which the following transfers shall be made:

(1) The first gas tax shall, after withholding and transferring such funds as are required under the provisions of s. 213.11, and after withholding $50,000 to be used as a revolving cash balance in the "Gas Tax Collection Trust Fund," and except as provided in s. 206.625, be transferred into the "State Transportation Trust Fund," which fund is created for use as provided by law.

(2) The second gas tax shall be remitted to the State Board of Administration for distribution as provided in the Constitution.

(3) The additional seventh-cent gas tax collected

pursuant to s. 206.60, as such may be amended by the 1971 Legislature, shall be distributed as therein provided.

(4) The additional eighth-cent gas tax collected pursuant to s. 206.605 shall be distributed as therein provided.

History.—s. 3, ch. 15659, 1931; CGL 1936 Supp. 1167(18); s. 3, ch. 61-119; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 18, ch. 69-216; s. 2, ch. 70-342; s. 1, ch. 70-995; s. 2, ch. 71-232; s. 1, ch. 71-363; s. 1, ch. 73-57.

Note.—Former s. 208.08.

206.46 State Transportation Trust Fund; construction, etc., of roads.—All moneys in the State Transportation Trust Fund shall be used for the construction and maintenance of state roads, as otherwise provided by law, under the direction of the Department of Transportation, which department may from time to time make requisition on the Comptroller for funds to pay for the construction and maintenance of state roads. Money from said fund shall be drawn by the Comptroller by warrant upon the State Treasury pursuant to vouchers and shall be paid in like manner as other state warrants are paid out of the appropriated fund against which same are drawn. All sums of money necessary to provide for the payment of the warrants by the Comptroller drawn upon said fund are appropriated annually out of the fund for the purpose of making such payments from time to time.

History.—s. 6, ch. 15659, 1931; CGL 1936 Supp. 1167(21); s. 2, ch. 61-119; ss. 23, 35, ch. 69-106; s. 1, ch. 70-995; ss. 2, 3, ch. 73-57.

Note.—Former s. 208.09.

206.47 Distribution of second gas tax pursuant to State Constitution.—

(1) The second gas tax shall be allocated among the several counties in accordance with the formula stated in s. 16 of Art. IX of the State Constitution of 1885, as amended, to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates, and tax anticipation certificates or any refundings thereof secured by any portion of the second gas tax allocated under the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended.

(2) The Department of Revenue will transmit the second gas tax as collected monthly to the State Board of Administration allocated and distributed to the credit of the several counties of the state based on the formula of distribution contained in s. 16, Art. IX of the Constitution of 1885, as amended.

(3) The State Board of Administration will calculate a distribution of the second gas tax received from the Department of Revenue under subsection (2), based on the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968.

(4) The State Board of Administration shall allocate the second gas tax beginning with the tax collected January 1969 on the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968, subject only to the debt service requirements of bonds pledging all or part of the second gas tax allocated under the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended.

(5) The distribution factor, "the tax collected on retail sales or use in each county," shall be based upon a certificate of the Department of Revenue of the sales and use tax collected in each county as of June 30 for each fiscal year. The Department of Revenue shall furnish a certificate to the State Board of Administration on or before July 31 following the end of each fiscal year, and said certificate shall be conclusive as to the sales and use tax collected in each county for the prior fiscal year. The factor based on said certificate shall be applied to the gas tax collections for the following fiscal year beginning July 1 and ending June 30.

(6) The State Board of Administration will calculate a monthly allocation of the second gas tax received from the Department of Revenue based on the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968, and credit to the account of each county the amount of the second gas tax to be allocated under said formula.

(7) The gas tax funds credited to each county will be first distributed to meet the debt service requirements, if any, of the s. 16, Art. IX debt assumed or refunded by the State Board of Administration payable from the second gas tax. The remaining gas tax funds credited to each county are surplus gas tax funds and shall be divided, 80 percent to the Department of Transportation and 20 percent to the board of county commissioners of the county for the acquisition and construction of roads. As provided in s. 339.08(4), the department is authorized to maintain on deposit with the State Board of Administration all proceeds of the 80-percent surplus of the second gas tax.

(8) The State Board of Administration shall retain a reasonable percentage of the total surplus gas tax in an amount to be determined by the board in each fiscal year and shall hold said funds in a reserve account to make any adjustments required for the distribution of the gas tax for the fiscal year. Funds in the reserve account may be invested in direct obligations of the United States maturing not later than June 30 of each fiscal year.

(9) The State Board of Administration will, in each fiscal year, distribute the 80-percent surplus gas tax allocated to each county to the debt service requirements of each bond issue pledging the 80-percent surplus accruing to that county under the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended. The remaining 80-percent surplus gas tax funds will be advanced monthly, to the extent practicable, to the Department of Transportation for use in the county.

(10) The State Board of Administration will, in each fiscal year, distribute the 20-percent surplus gas tax allocated to each county to the debt service requirements of each bond issue pledging the 20-percent surplus accruing to that county under the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended. The remaining 20-percent surplus gas tax funds will be advanced monthly, to the extent practicable, to the boards of county commissioners for use in the county.

(11) After receiving the gas tax collections for the 12th month of each fiscal year, the State Board of Administration shall make a complete and total dis-

tribution of all earnings on investments and remaining gas tax collected during the fiscal year, taking into account all the requirements of s. 16, Art. IX of the State Constitution of 1885, as amended, of bonds pledging all or any portion of the second gas tax accruing thereunder, and s. 9(c), Art. XII of the revised State Constitution of 1968, as amended.

History.—s. 1, ch. 69-304; ss. 21, 23, 35, ch. 69-106; s. 1, ch. 70-995; s. 3, ch. 77-165; s. 98, ch. 81-259.

Note.—Former s. 208.111.

206.48 Reports required of distributors.—Each distributor of motor fuels shall, when making his report to the Department of Revenue of the amount of such products sold in this state upon which the tax provided is due and payable by him to the department, at the same time report to the department each and every sale made by such distributor of any quantity of motor fuel which shall not have been at the time of such sale divested of its interstate character, which report shall show the name and business location of the person to whom the same is sold in this state. Every distributor shall, at the time other reports are required to be made to the department, report to the department each and every purchase of such products not theretofore divested of their interstate character made by such distributor upon which the tax is shown by the invoice thereof to have been assumed for report and payment by the distributor selling to him.

History.—s. 12, ch. 15659, 1931; CGL 1936 Supp. 1167 (27); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 208.15.

206.49 Invoice to show whether or not tax paid.—Each distributor, when selling to any other distributor any of the products taxed under this part, shall render an invoice of such sale to the purchaser, and upon such invoice the distributor rendering such invoice shall plainly state thereon whether or not the tax required will be reported and paid by him, and the purchaser buying and receiving such products may fully rely upon the statement made in such invoice.

History.—s. 13, ch. 15659, 1931; CGL 1936 Supp. 1167(28); s. 1, ch. 70-995.

Note.—Former s. 208.16.

206.50 Retail gasoline dealers, refund allowed.—Every person licensed to sell motor fuel at retail to the general public at posted retail prices, hereinafter referred to as "retail dealers," shall be entitled to a refund of 2 percent on the first gas tax, as defined in s. 206.41, imposed by the state, on such motor fuel purchased by such retail dealer to cover losses due to evaporation and shrinkage of such motor fuel, subject to the conditions set forth in the following sections.

History.—s. 1, ch. 29699, 1955; s. 1, ch. 70-995.

Note.—Former s. 208.181.

206.51 Requirements for refund.—

(1) No retail dealer shall be entitled to a refund unless he is the holder of a current certificate of license as prescribed by s. 206.405.

(2) The department shall not approve refund payment to any person other than a currently licensed retail dealer except the executor or administrator of the estate of the deceased currently licensed retail dealer.

History.—s. 2, ch. 29699, 1955; s. 7, ch. 63-253; s. 1, ch. 63-332; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 208.182.

206.52 Application for refund.—

(1) Retail dealers holding a current certificate of license may file application for refunds provided by ss. 206.50-206.55 with the department. Said application shall be filed quarterly, within 6 months of date of purchase of motor fuel with respect to which refund is claimed, on forms prescribed by the department; shall be sworn to; and shall state total quantity of motor fuel purchased, location where purchased, period for which refund is claimed, date of purchase, from whom purchased, and any other information reasonably required by the department. Original or duplicate original invoice for each purchase of motor fuel made during the period for which refund is claimed shall be attached to said application.

(2) The department shall deduct a fee of $1 for each claim, which shall be deposited in the General Revenue Fund.

History.—s. 3, ch. 29699, 1955; s. 7, ch. 63-253; s. 2, ch. 63-332; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 208.183.

206.53 Approval of application; payment of refund.—The department shall promptly examine each such application for refund and approve or disapprove it. If the department approves the application, it shall authorize the amount claimed to be refunded as other refunds are made, and the amount shall be refunded and deducted by it from current gas tax receipts. After refund is made, the invoices required under s. 206.52 shall be perforated and returned to the applicant.

History.—s. 4, ch. 29699, 1955; s. 7, ch. 63-253; s. 3, ch. 63-332; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 54, ch. 78-95.

Note.—Former s. 208.184.

206.54 Refund overpayment; adjustment.—In the event of overpayment of any refund provided for in s. 206.53, the department shall refuse to make further refund until such overpayment is adjusted in a manner satisfactory to it.

History.—s. 5, ch. 29699, 1955; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 208.185.

206.55 False statement; penalty.—Any retail dealer who falsely swears to a refund application, knowing such statement to be false, is guilty of perjury; and upon conviction, in addition to the penalty prescribed by law, shall not be allowed to make future applications for refund during the current license year.

History.—s. 6, ch. 29699, 1955; s. 4, ch. 63-332; s. 1, ch. 70-995.

Note.—Former s. 208.186.

206.56 Failure to account for tax collected; embezzlement.—If any distributor collects from another, upon an invoice rendered, the tax in this part contemplated, and fails to report and pay the same to the department as provided, he shall be deemed to be guilty of embezzlement of funds, the property of the state, and upon conviction shall be punished as if convicted of larceny of a like sum.

History.—s. 15, ch. 15659, 1931; CGL 1936 Supp. 7254(1); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 208.19.

cf.—s. 812.014 Theft.

206.57 Gasoline tax imposed upon motor fuels in vehicle reservoirs.—

(1) A tax of 8 cents per gallon is fixed and levied on all motor vehicle fuel carried in reserve motor vehicle reservoirs upon which other gasoline taxes of this state have not been paid, and such tax shall be paid into the State Treasury to the credit of the General Revenue Fund.

(2) The terms "reserve motor vehicle reservoirs" and "reserve reservoirs" shall be deemed to be any reservoir or receptacle in, upon, or attached to any motor vehicle other than the reservoir provided by the manufacturer as the container for fuel used in propelling said motor vehicle.

(3) The term "motor vehicle fuel" shall be deemed to include any petroleum or petroleum products.

(4) The term "other gasoline taxes" shall be deemed to refer to any gasoline taxes provided by law, as long as any such law shall be in effect, and to apply to any gasoline taxes provided for by any subsequent statute.

(5) Gasoline inspection laws of the state are declared to be applicable to the enforcement of this section.

History.—ss. 1-3, ch. 16081, 1933; CGL 1936 Supp. 1167(55)-(57); s. 1, ch. 70-995; s. 3, ch. 71-363.

Note.—Former s. 208.20.

cf.—ch. 525 Gasoline and oil inspection.

206.58 Duties of police officers; penalties, etc.—

(1) All sheriffs, deputy sheriffs, and police officers in their respective jurisdictions shall, with or without warrant, stop and detain any person operating a motor vehicle in this state when they have good cause to suspect that such person is carrying motor vehicle fuel in reserve reservoirs upon which the gasoline taxes in this state have not been paid, and seize any such motor vehicle fuel and reserve reservoirs containing such fuel that may be found and arrest the parties so operating such motor vehicle or having such motor vehicle fuel and reserve reservoir containing such fuel in their possession. If such fuel is found in such quantities as to confirm the belief of the illegal carrying of the same, the fuel and the reserve reservoirs containing such fuel shall be prima facie evidence of the carrying of such fuel contrary to law.

(2) It is unlawful for any person to operate a motor vehicle in this state carrying motor vehicle fuel in reserve reservoirs upon which other gasoline taxes of this state have not been paid, and any person so operating a motor vehicle carrying motor vehicle fuel in reserve reservoirs upon which the other gasoline taxes of this state have not been paid or having such fuel in their possession shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

(3) Upon the conviction of the person arrested for the violation of the provisions of this section, the judge of the court trying the case, after such notice to the person convicted and any other person entitled to such notice, as the judge may deem reasonable, may issue to the officer so making the arrest and seizure a written order adjudging and declaring such motor vehicle fuel and reserve reservoirs containing such fuel, or either, forfeited and directing the officer to destroy the motor vehicle fuel or reserve reservoir containing such fuel. Such destruction shall be in the presence of the judge or the clerk of his court and at such time and place and in such manner as the judge shall in his order direct.

History.—ss. 4-6, ch. 16081, 1933; CGL 1936 Supp. 1167(58)- (60), 7794(4); s. 1, ch. 70-995; s. 119, ch. 71-136; s. 20, ch. 73-334.

Note.—Former s. 208.21.

206.59 Department to make rules; powers.—

(1) The department shall make rules and regulations, which shall have the force and effect of law, to govern reports and accounts by all persons dealing in or handling motor fuel for the purpose of enabling the department to ascertain whether or not any motor fuels are being dealt with, handled, or stored in this state under such circumstances as to become liable to the tax imposed by any law relating to a tax on motor fuel.

(2) The department is further given power to investigate, or cause to be investigated under its authority, all cases involving dealing in motor fuel by persons receiving, handling, or storing the same and to determine from such investigation whether or not any law relating to the gas tax is being evaded or illegally avoided; and the determination of the department in any case shall be prima facie valid and authentic in all courts in this state and all actions involving the validating of taxes on persons subject to the provisions of part I or part II of this chapter.

History.—s. 7, ch. 13756, 1929; CGL 1936 Supp. 1167(11); s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 99, ch. 81-259.

Note.—Former s. 208.28.

206.60 Additional seventh-cent tax upon motor fuel.—

(1) Every distributor of motor fuel, in addition to all other taxes required by law, shall pay an additional tax of 1 cent per gallon for every gallon of motor fuel sold or used by him on which the tax herein provided has not been paid or the payment thereof has not been assumed by a person preceding him in the handling of said lot of products. Delivery shall be deemed to be made at the point of destination. This additional license tax of 1 cent per gallon on motor fuel shall be paid to the department monthly as provided in s. 206.43. However, alcohol-blended fuels which contain a minimum of 10 percent blend by volume of ethyl alcohol with a purity of 99 percent, commonly known as "gasohol," shall be exempt from the imposition of such additional tax of 1 cent per gallon from July 1, 1980, to July 1, 1983. Thereafter, the additional tax of 1 cent per gallon shall again become applicable pursuant to this section.

(2) The proceeds of said tax are hereby appropriated for public transportation purposes in the manner following:

(a) The department, after deducting its expenses of collection, and provided that no deduction shall be made from said tax proceeds as presently provided for by ss. 215.20 and 215.22(2), shall monthly divide the proceeds of said tax into four equal parts and allocate said parts to the credit of each county upon the following formula distribution factors:

1. Three of the four parts in the ratio that the total taxable gallons sold and delivered to each county of the state for resale at retail or use during the previous state fiscal year bears to the total taxable gallons sold in the state.

2. One of the four equal parts in the ratio that the area of each county bears to the total area of all the counties.

(b)1. The Department of Revenue shall, from month to month, distribute the amount allocated to each of the several counties under paragraph (a) to the board of county commissioners of the county, who shall use said funds solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges therein; or the reduction of bonded indebtedness of such county or of special road and bridge districts within such county, incurred for road and bridge or other transportation purposes. In the event the powers and duties relating to transportation facilities, roads, and bridges usually exercised and performed by boards of county commissioners are exercised and performed by some other or separate county board, such board shall receive the proceeds, exercise the powers, and perform the duties designated in this section to be done by the boards of county commissioners.

2. On and after October 1, 1971, the board of county commissioners of each county, or any separate board or local agency exercising the powers and performing tbe duties relating to transportation facilities, roads, and bridges usually exercised and performed by the boards of county commissioners, shall be assigned the full responsibility for the maintenance of transportation facilities in the county and of roads in the county road system.

3. In calculating the distribution of funds under paragraph (a), the Department of Revenue shall obtain from the Auditor General the certification of the level of assessment in each district and shall pay only the amount of money which is derived by multiplying said ratio and the amount which would be due a district under paragraph (a). The funds which are raised under this section but are not distributed under this section shall be deposited in the Additional Gas Tax Pour-over Fund. All funds placed in the Additional Gas Tax Pour-over Fund shall be distributed in the same manner as provided in paragraphs (a) and (b).

4. Nothing in this paragraph as amended by chapter 71-212, Laws of Florida, shall be construed to permit the expenditure of public funds in such manner or for such projects as would violate the State Constitution or the trust indenture of any bond issue or which would cause the state to lose any federal aid funds for highway or transportation purposes; and the provisions of this paragraph shall be applied in a manner to avoid such result.

(3) The gasoline inspection laws of the state shall be and are declared to be applicable to the enforcement of this section.

(4) The license tax herein levied shall be in addition to all other license taxes levied under the laws of the state and in addition to the dealer's license tax for each place of business levied under the provisions of the laws of the state.

(5) It is hereby expressly recognized and declared by the Legislature that all public roads and bridges being constructed or built or which will be hereafter constructed or built, including the acquisition of rights-of-way as incident thereto, either by the Department of Transportation or the several counties of the state, were, are, and will be constructed and built as general public projects and undertakings and that the cost of the construction and building thereof, including the acquisition of rights-of-way as incident thereto, was, is, and will be legitimate, proper state expense incurred for a general public and state purpose. And it is expressly recognized and declared that the construction, reconstruction, maintenance, and acquisition of rights-of-way of all secondary roads are essential to the welfare of the state and that such roads when constructed, reconstructed, or maintained, or such rights-of-way when acquired, are and will be for a general public and state purpose. And the Legislature has found and hereby declares that for the proper and efficient construction and maintenance of public highways designated state roads, it is in the best interest of the state to further integrate the activities of the Department of Transportation and the several boards of county commissioners as provided in subsection (2) in order that both state and local highway needs may be adequately provided for.

(6) It is declared to be the legislative intent that the funds derived from this section shall be used in such manner and for the purposes aforesaid to reduce the burden of ad valorem taxes in the several counties.

History.—ss. 1-11, 13, 14, ch. 20228, 1941; ss. 1-11, 13, 14, ch. 21639, 1943; ss. 1-11, 13, 14, ch. 22822, 1945; ss. 1-14, ch. 24172, 1947; ss. 1-14, ch. 25266, 1949; ss. 1-12, 14, 16-18, ch. 26321, 1949; s. 7, ch. 63-253; s. 3, ch. 63-302; s. 2, ch. 65-360; s. 5, ch. 65-371; s. 2, ch. 65-420; s. 1, ch. 67-198; ss. 21, 23, 35, ch. 69-106; s. 3, ch. 70-342; s. 1, ch. 70-995; ss. 1, 2, ch. 71-212; s. 61, ch. 73-333; s. 57, ch. 77-104; s. 4, ch. 77-165; s. 2, ch. 80-77.

Note.—Former s. 208.44.

206.602 Reimbursement for tax revenues lost due to gasohol exemptions.—The Department of Transportation and the counties shall be reimbursed each year for all revenues lost due to the exemptions contained in this act from the [1]trust fund created by the Florida Energy Assistance Act of 1980. In the event there is not enough money in such trust fund, or no fund exists, the Legislature shall appropriate from the General Revenue Fund the amount necessary for reimbursement.

History.—s. 3, ch. 80-77.

[1]**Note.**—The Florida Energy Assistance Act, which provided for the creation of this trust fund, was not enacted by the 1980 Legislature.

206.603 Refunds on gasoline used in gasohol.—The Department of Revenue shall establish and administer a procedure by which the state taxes collected on gasoline which is subsequently blended with ethyl alcohol can be refunded to the appropriate distributor blender, or wholesaler in accordance with the exemptions for gasohol contained in this act. The Department of Revenue is empowered to promulgate rules necessary to establish and administer this refund provision.

History.—s. 4, ch. 80-77.

206.605 Additional eighth-cent tax on motor fuel.—

(1) Every distributor of motor fuel, in addition to all other taxes required by law, shall pay an additional tax of 1 cent per gallon for every gallon of motor fuel sold or used by him or brought into this state by him for sale or use on which the tax herein provided has not been paid or the payment thereof has not been assumed by a person preceding him in the handling of said lot products. Delivery shall be deemed to be made at the point of destination. This additional license tax of 1 cent per gallon on motor fuel shall be paid to the department monthly, as provided in s. 206.43.

(2) The proceeds of said tax shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

(3) Funds available under this section shall be used only for purchase of transportation facilities and road and street rights-of-way, construction, reconstruction, maintenance of roads and streets; for the adjustment of city-owned utilities as required by road and street construction, and the construction, reconstruction, transportation-related public safety activities, maintenance, and operation of transportation facilities. Municipalities are authorized to expend the funds received under this section in conjunction with other cities or counties or state or federal government in joint projects.

(4)(a) If any municipality subject to this section does not have the transportation facilities capability, the municipality may designate by resolution the projects to be undertaken, and the engineering may be thereafter performed and administered and the construction administered by the State Department of Transportation or, in the case of a municipality, by the appropriate county, if said county has the capability and agrees to undertake the projects.

(b) In the event the municipality desires the Department of Transportation either to perform or administer the engineering services or to administer the construction, or both, it must so indicate at the time of the presentation of the annual budget or it must so designate at the time the county presents its annual budget.

History.—s. 2, ch. 71-363; s. 16, ch. 72-360; s. 58, ch. 77-104.

206.61 Municipal taxes, limited.—No municipality or other political subdivision shall levy or collect any gas tax or other tax measured or computed by the sale, purchase, storage, distribution, use, consumption, or other disposition of motor fuel except such municipalities as are now levying such a tax under authorization of special laws. However, nothing herein shall prevent the levying by municipalities or other political subdivisions of reasonable flat license fees or taxes upon the business of selling gasoline at wholesale or retail.

History.—s. 23, ch. 26718, 1951; s. 1, ch. 70-995.

Note.—Former s. 209.22.

206.62 Certain sales to United States tax exempt; rules and regulations.—

(1) Every distributor of motor fuels shall be exempt from the payment of all excise taxes upon motor fuels sold by such distributor in the state to the United States or its departments or agencies when the motor fuel is sold and delivered by the distributor in bulk lots of not less than 500 gallons in each delivery to and for the exclusive use by the United States or its departments or agencies.

(2) The term "exclusive use by the United States or its departments or agencies" shall be construed to mean the consuming by the United States or its departments or agencies of the motor fuel in equipment, devices, or motors owned and operated by the United States or its departments or agencies and operated by contract flying schools training cadet aviators for the United States Air Force under contract whereby the United States reimburses the contract flying school for the motor fuel so used.

(3) The term "exclusive use by the United States or its departments or agencies" shall be further construed to exclude specifically the use of motor fuel by any person, whether operating under contract with the United States or its departments or agencies or not, the original purchase by whom from a distributor of motor fuel in this state would have rendered such distributor liable for the payment of excise taxes upon such motor fuel under the laws of the state.

(4) The above definitions of the term "exclusive use by the United States or its departments or agencies," shall not be construed to be the sole meaning intended by the use of such term in this section, but such term shall be given its ordinary and usual meaning in all instances not specifically mentioned herein, and the enumeration of the above definitions shall be construed as an extension of the ordinary and usual meaning of the term "exclusive use."

(5) The department shall promulgate such rules and regulations and prescribe such forms as shall be necessary to effectuate and enforce the purpose of this section.

(6) If any subsection, provision, or clause of this section is declared to be invalid or unconstitutional and such invalidity or unconstitutionality shall have the effect of defeating or striking down the attempted exemption, it shall not affect the operation or validity of other statutes of the state providing for the taxation of every gallon of motor fuel sold in the state, it being hereby declared to be the legislative intent to grant exemption from taxation under conditions set forth in subsection (1) only in the event and to such extent that such exemption is lawful and constitutional; and it is further declared to be the legislative intent that if any subsection, provision or clause of this section is declared to be invalid or unconstitutional and such declaration shall have the effect of defeating or striking down the attempted exemption, the distributors of motor fuel shall pay each and every excise tax levied upon every gallon of motor fuel sold in the state.

History.—ss. 1-3, 5, ch. 21757, 1943; s. 1, ch. 22801, 1945; ss. 1-3, ch. 23676, 1947; s. 11, ch. 25035, 1949; s. 1, ch. 28191, 1953; s. 24, ch. 57-1; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 208.45.

206.625 Return of tax to municipalities.—

(1) Those portions of the first gas tax, imposed by s. 206.41, and the additional gas tax, imposed by s. 206.60, which result from the collection of such taxes paid by a municipality on gasoline for use in a motor vehicle operated by it shall be returned to the governing body of each such municipality for the construction, reconstruction, and maintenance of roads and streets within the municipality.

(2) The department shall promulgate such rules and regulations and shall prescribe such forms as shall be necessary to effectuate the purposes of this section.

History.—s. 4, ch. 70-342.
Note.—Former s. 208.461.

206.63 Definitions.—For the purposes of ss. 206.64-206.77, the following words and terms when used herein shall have the following meanings:

(1) "Agricultural purposes" shall be construed to mean motor fuel used in any tractor, vehicle, or other farm equipment which is used exclusively on a farm or for processing farm products on the farm and no part of which is used in any vehicle or equipment driven or operated upon the public highways of this state. This restriction shall not apply to the movement of farm vehicles or farm equipment between farms. The transporting of bees by water and the operating of equipment used in the apiary of a beekeeper shall be also deemed an agricultural purpose.

(2) "Commercial fishing purposes" shall be construed to mean motor fuel used in the operation of boats, vessels, and equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, and sponges from the salt and fresh waters under the jurisdiction of the state for resale to the public, but shall in no way be construed to include fuel used for sports or pleasure fishing, no part of which is used in any vehicle or equipment driven or operated upon the highways of this state.

History.—s. 1, ch. 28098, 1953; s. 1, ch. 29916, 1955; s. 1, ch. 57-205; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.47.

206.64 Refunds on fuel used for agricultural or commercial fishing purposes; limitation; claims.—Any person who uses any motor fuel for agricultural purposes or commercial fishing purposes on which the tax, as imposed by this part, has been paid shall be entitled to a refund of the state tax except the 2 cents per gallon gas tax known as the second gas tax and the seventh cent gas tax as provided by s. 206.60. However, no refund shall be authorized unless sworn applications therefor containing such information as the department may determine are filed with it not later than January 31 immediately following the year for which refund is claimed. When claim is filed after January 31 and there is presented to the department a justified excuse for late filing and the last preceding claim has been filed on time, such late filing may be accepted through February of the year filed. No refund shall be authorized for purchases of less than 26 gallons at any one time, and no refund shall be authorized unless the amount due is for $5 or more in any 12-month period.

History.—s. 2, ch. 28098, 1953; s. 2, ch. 29916, 1955; s. 7, ch. 63-253, s. 1, ch. 63-297; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.48.

206.65 Powers and duties of department.—Agents of the department are authorized to go upon the premises of any permitholder or any distributor or his duly authorized agent as defined in this part to make inspection to ascertain any matter connected with the operation of ss. 206.63-206.77 or the enforcement thereof. However, no agent shall enter the dwelling of any person without the occupant's consent or the authority from the court of competent jurisdiction.

History.—ss. 2, 10, 12, ch. 28098, 1953; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.49.

206.66 Permit for refunds required; procedure for issuance; bond.—

(1) No person shall secure a refund of tax under s. 206.64 unless such person is the holder of an unrevoked refund permit issued by the department before the purchase of the motor fuel, which permit shall be numbered and issued annually and shall entitle such person to make application for a refund under ss. 206.63-206.77.

(2) To procure a permit every person shall file with the department an application, on forms furnished by the department, stating that he is engaged in the business of farming or commercial fishing and that he intends to file an application for refund for the current calendar year, and shall furnish the department such other information as the department shall request.

(3) No person shall in any event be allowed a refund unless he has filed the application provided for above with the department. The permit shall be effective on the date issued by the department and continuous from year to year so long as the permitholder files refund claims year to year. In the event he fails to file a claim for any year, then he must apply for a new permit.

(4) The department may, if applicant for a refund permit has violated any provision of ss. 206.63-206.77 or any regulation pursuant thereto, or been convicted of bribery, theft, or false swearing within the period of 5 years preceding the application or if the department has evidence of the applicant's financial irresponsibility, require the applicant to execute a corporate surety bond of $1,000 to be approved by the department, conditioned upon the payment of all taxes, penalties, and fines for which such applicant may become liable under ss. 206.63-206.77.

History.—ss. 3, 9, ch. 28098, 1953; s. 3, ch. 29916, 1955; s. 7, ch. 63-253; s. 1, ch. 63-297; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.50.

206.67 Permit numbers; tax refund blanks.—The department shall annually assign each permitholder a new file number and furnish the permitholder with blank gas tax refund applications.

History.—s. 4, ch. 28098, 1953; s. 4, ch. 29916, 1955; s. 7, ch. 63-253; s. 1, ch. 63-297; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.51.

206.68 Sales; quantities limited; invoices required, requirements.—

(1) When motor fuel is sold to a person who

claims to be entitled to refund under s. 206.64, the seller of such motor fuel shall make out a sales invoice, which shall contain the following information:

(a) The name and post-office and resident address of the purchaser;

(b) The number of gallons purchased;

(c) The date on which purchase was made;

(d) The price paid for such refund motor fuel; and

(e) The name and place of business of the seller of the refund motor fuel.

(2) The sales invoice shall be retained by the purchaser for an attachment to his application for refund as a part thereof. No refund shall be allowed unless the seller executes such invoices and proof of payment of such taxes for which refund is claimed is attached. The department may refuse to grant a refund if the invoice in any particular is incomplete and fails to contain the full information required under ss. 206.63-206.77. When refund payment is made the department shall perforate the invoices and return them to the permitholder.

(3) Refund motor fuel shall not be sold or delivered in quantities of less than 26 gallons.

(4) No person shall execute a sales invoice, as described in subsection (1), except a distributor or a dealer or a duly authorized agent thereof. No refund invoices shall be executed for purchases from retail service stations, except that the department shall have authority to designate certain retail service stations as agents of distributors when no distributors are available to serve commercial fishermen.

History.—ss. 5, 10, 12, ch. 28098, 1953; s. 5, ch. 29916, 1955; s. 7, ch. 63-253; s. 1, ch. 63-297; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.52.

206.69 Refund claim application forms.—The refund permitholder shall file with the department an application for refund on forms furnished by the department.

History.—s. 6, ch. 28098, 1953; s. 6, ch. 29916, 1955; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.53.

206.70 When refund claims allowed; procedure; right of refund nonassignable, exception; fee.—

(1) When the department is satisfied that a refund is proper, it shall authorize the amount of the state gas tax paid except the 2 cents per gallon gas tax known as the "second gas tax" and the seventh cent gas tax as provided by s. 206.60, to be refunded as other refunds are made; and the amount shall be refunded and deducted by it from current gas tax receipts in its possession. Such refunds shall be allowed only on motor fuel purchased in quantities of 26 gallons or more and used in machines, boats, and equipment listed by the claimant in his application for refund.

(2) The right to receive any refund under the provisions of this section shall not be assignable, except to the executor or administrator, or to the receiver, trustee in bankruptcy, or assignee in insolvency proceedings, of such person entitled thereto.

(3) Claims shall be paid annually on a calendar-year basis. Claims shall be filed not later than January 31 immediately following the year for which refund is claimed.

(4) The department shall deduct a fee of $2 for each claim, which $2 shall be deposited in the General Revenue Fund.

History.—ss. 2, 6, ch. 28098, 1953; s. 7, ch. 29916, 1955; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.54.

206.71 Appropriation for payment of claims.—The annual claims to be refunded shall not exceed $500,000, which amount shall be withheld from gas tax revenues available for the purpose of refund. In the event claims exceed this amount, the department shall reduce such refunds proportionally so that each claim shall receive the same percentage reduction.

History.—s. 2, ch. 28098, 1953; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.55.

206.72 Erroneous refunds.—If any gas taxes are erroneously refunded, the department shall advise the payee by registered mail of the erroneous refund. If the payee fails to reimburse the state within 15 days after the receipt of letter, an action may be instituted by the department against such payee in the circuit court, and the department shall recover from the payee the amount of the erroneous refund plus a penalty of 20 percent.

History.—s. 8, ch. 28098, 1953; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.56.

206.73 Records of sales and purchases of motor fuel under refund permit.—

(1) Each distributor shall, in accordance with the department's requirements, keep at his principal place of business in this state, or at the bulk plant where the sale is made, a complete record or duplicate sales tickets of all such motor fuel sold by him for the refund provided for in s. 206.69, which records shall give the date of each such sale, the number of gallons sold, the name of the person to whom sold, and the sale price. No distributor or his agent or employee shall acknowledge or assist in the preparation of any claim for tax refund.

(2) Every person to whom a refund permit has been issued under this part shall, in accordance with the department's requirements, keep at his residence or principal place of business in this state a record of each purchase of motor fuel from a distributor or the distributor's authorized agent, the number of gallons purchased, the name of the seller, the date of the purchase, and the sale price.

(3) The records required to be kept under subsections (1) and (2) of this section shall at all reasonable hours be subject to inspection by the department or by any person duly authorized by it. Such records shall be preserved and shall not be destroyed until 3 years after the date the motor fuel to which they relate was sold or purchased.

History.—s. 7, ch. 28098, 1953; s. 7, ch. 63-253; s. 1, ch. 63-297; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.57.

206.74 Department's records of refunds

open to public.—The department shall keep a permanent record of the amount of refund claimed and paid to each claimant. Such records shall be open to public inspection.

History.—s. 9, ch. 28098, 1953; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.58.

206.75 False information in permit or refund application.—No person shall knowingly make a false or fraudulent statement in an application for refund permit or in an application for refund of any taxes under this part; or fraudulently obtain a refund of such taxes; or knowingly aid or assist in making any such false or fraudulent statement or claim; or having bought motor fuel or any part thereof to be used for any purpose other than as provided in s. 206.64.

History.—s. 9, ch. 28098, 1953; s. 1, ch. 63-297; s. 1, ch. 70-995.
Note.—Former s. 208.59.

206.76 Revocation, suspension of refund permit.—The refund permit of any person who shall violate any provision of s. 206.75 shall be revoked by the department and may not be reissued until 2 years have elapsed from the date of such revocation. The refund permit of any person who violates any other provision of this part may be suspended by the department for any period in its discretion not exceeding 6 months.

History.—s. 9, ch. 28098, 1953; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.
Note.—Former s. 208.60.

PART II

SPECIAL FUELS

206.85 Purpose.—The tax imposed by this part II of this chapter is levied for the purpose of providing revenue to be used by this state to defray in whole or in part the cost of constructing, widening, reconstructing, maintaining, resurfacing, and repairing the public highways of this state and the cost and expense incurred in the administration and enforcement of this part and for no other purpose whatsoever.

History.—s. 1, ch. 26718, 1951; s. 1, ch. 70-995.
Note.—Former s. 209.001.

206.86 Definitions.—As used in this part:

(1) "Special fuels" means any liquid product or gas product or combination thereof used in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance, or used for the generation of power, heat, light, or energy. This term shall include, but not be limited to, all forms of fuel commonly or commercially known or sold as diesel fuel, kerosene, butane gas, propane gas, and all other forms of liquefied petroleum gases, except such fuels that are subject to the tax imposed by part I of this chapter.

(2) "Motor vehicle" means any form of vehicle, machine, or mechanical contrivance which is propelled by any form of engine or motor which utilizes special fuel and is required, or which would be required, to be licensed under the motor vehicle license law if owned by a resident.

(3) "Public highways" includes every way or place of whatever nature generally open to the use of the public as a matter of right for the purpose of vehicular travel, notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance, or repair.

(4) "Person" includes any individual, association, firm, copartnership, corporation, receiver, trustee, conservator or other officer appointed by any state or federal court or state agency, or any county, municipality, or other political subdivision of this state.

(5) "Use" means the placing of special fuel into any receptacle on a motor vehicle from which fuel is supplied for the propulsion thereof.

(6) "User" includes any person who shall use special fuels within this state for the propulsion of a motor vehicle on the public highways of this state, even though the motor is also used for a purpose other than the propulsion of the vehicle.

(7) "Department" means the Department of Revenue.

(8) "Dealer" is any person who holds a valid dealer of special fuels license issued by the department and who:

(a) Imports and sells at wholesale or retail or otherwise within this state any of the special fuel as specified above;

(b) Imports, or causes to be imported, and withdraws for use within this state by himself or others any special fuels from the tank car, truck, or other original container or package in which imported into this state;

(c) Exports special fuels from this state to another state or foreign country;

(d) Manufactures, refines, produces, or compounds any special fuels within this state and sells the same at wholesale or retail or otherwise within this state;

(e) Imports into this state from any other state or foreign country or receives by any means into this state and keeps in storage in this state for a period of 24 hours or more after the same shall lose interstate character as a shipment in interstate commerce any special fuel which is intended to be used in this state;

(f) Is primarily liable under the special fuel tax laws of this state for the payment of special fuel taxes;

(g) Purchases or receives in this state special fuels in bulk quantities for resale to service stations, to a user or another dealer, or to the ultimate consumer for nontaxable consumption upon which the tax has not been paid; or

(h) Has both a taxable use and nontaxable consumption of the same special fuel in this state. However, this paragraph shall not require a person to be a dealer when his only purchases of special fuel are delivered into reservoirs attached to motor vehicles to fuel internal combustion engines attached to said motor vehicles.

(9) "Duly licensed dealer" means any dealer holding a valid license issued by the department.

(10) "Service station" means a person who purchases special fuel within the state and sells special fuel only for use.

History.—s. 1, ch. 19446, 1939; CGL 1940 Supp. 1167(103); s. 2, ch. 26718, 1951; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 4, ch. 75-286.

Note.—Former s. 209.01.

206.87 Levy of tax.—

(1) An excise tax of 8 cents per gallon is hereby imposed upon every gallon of special fuel used or sold in this state for use. Unless expressly provided to the contrary in this part, every sale shall be deemed to be for use in this state. This levy of tax is upon the consumer but shall be paid upon the first sale or transfer of title within this state by a dealer, except as expressly provided in this part, who shall act as agent for the state in the collection of said tax whether he be the ultimate seller or not.

(2)(a) A dealer may purchase special fuel without the tax imposed by this section being paid upon the first sale or transfer of title in the state, and shall pay the tax on all special fuel used or sold by him and shall act as agent for the state in the collection and payment thereof.

(b) All special fuel sold, transferred, or delivered by a licensed dealer of special fuel to any person who does not hold a valid dealer's license is taxable, except as provided by subsection (4).

(c) The department has the authority to assess and collect any tax, penalty, and interest against any person who purchases, receives, or disposes of special fuel in violation of the provisions of this part.

(3) Upon payment or lawful assumption of the tax by the dealer, the amount of tax paid or assumed shall be added to the sale price of the product sold, and the amount of the tax shall be stated separately from the price of the product on all price display slips, bills, or statements which indicate the price of the product. The delivery of the product sold shall be deemed to be made at the point of destination.

(4) The following sales shall not be subject to the tax herein imposed:

(a) Sales by a dealer when the special fuel is delivered by him into the purchaser's storage facilities, which shall be located at the purchaser's premises, place of business, or job site, and when the special fuel is to be used for:

1. Cooking or home heating;
2. Industrial, commercial, agricultural, or marine purposes, if the purchaser is not a dual user and furnishes the dealer with an exemption certificate which states that no portion of the special fuel purchased is to be used in a motor vehicle;
3. Consumption other than use; or
4. Resale pursuant to paragraph (c).

(b) Sales at the dealer's place of business of not more than 110 gallons by a dealer to a person who is not a licensed dealer, if the special fuel is placed by the dealer into a receptacle not connected to the fuel supply system of a motor vehicle and the special fuel is solely for consumption other than use.

(c) Sales of 5 gallons or less by a person not a dealer who has no facilities for placing special fuel in the fuel supply system of a motor vehicle.

(d) Exports of special fuel by a dealer from the state when exempted by any provision of the constitutions of the United States or the State of Florida. The sale for export from the state of special fuel which is not exempted from the taxes imposed by part II of this chapter by either the constitution of the United States or of the state shall also be exempt, but only if both the seller and the exporter of the special fuel are duly licensed as dealers of special fuel under the terms of this part.

(e) Transfers or deliveries of special fuel into the fuel supply tank of a motor vehicle operated by a common carrier when the fuel is used on highways in another state, provided the common carrier is a duly licensed dealer who is under the jurisdiction of the Florida Public Service Commission and files timetables of schedules showing operations on regular routes in interstate commerce with the Florida Public Service Commission and maintains a complete record of miles operated; and provided the tax on the special fuel deducted for use in another state is paid to the taxing authorities of that state. However, when the dealer maintains adequate records of vehicle consumption of fuel as related to miles traveled and such records show more mileage per gallon than standards determined by the department for mileage per gallon, the miles shown by such records may be used for computing the exemption on a mileage basis.

(f) Sales or use by a dealer of special fuel consumed by a power take-off for the purpose of turning a concrete mixer drum used in the manufacturing process, or for the purpose of compacting solid waste, which is mounted on a motor vehicle and which has no separate fuel tank or power unit.

(g) Transfers or deliveries of special fuel into the fuel supply tank of a motor vehicle regularly engaged in interstate travel when such fuel is used on the highways of another state, provided:

1. The transfer or delivery occurs within this state and is executed by a duly licensed dealer who is regularly engaged in interstate travel;
2. A similar tax is paid in another state; and
3. The tax is paid to this state on all special fuel brought into the state and used in this state.

Any licensed dealer claiming such exemption must have evidence of the payments of such tax and must keep records showing the number of trips out of the state, the number of trips into the state, the number of gallons of special fuel carried out of state in fuel tanks, and the number of gallons brought into the state in fuel tanks for use in this state. However, when the dealer maintains adequate records of vehicle consumption of fuel as related to miles traveled and such records show more mileage per gallon than standards determined by the department for mileage per gallon, the miles shown by such records may be used for computing the exemption on a mileage basis.

(5) Sales or exports enumerated in paragraphs (4)(a), (b), and (d) shall not be exempt sales unless the sale or export is conducted by a person who is the holder of a valid license as a dealer of special fuels as issued by the department.

(6) The provisions of ss. 206.63-206.77 relating to refunds and refund procedures shall apply to purchases of 26 gallons or more of special fuel upon which the tax has been paid when such fuel is for nonhighway agricultural or marine purposes.

(7) Any person who:

(a) Issues or assists in issuing an incorrect or fraudulent resale or exemption certificate to obtain nontaxed special fuel from a licensed dealer; or

(b) Has issued a resale or exemption certificate and whose exempt status has become nonexempt and who neglects, fails, or refuses to inform the licensed dealer to whom the certificate was issued of such change in status

is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. In addition, such person shall pay any tax due and any penalty and interest assessed.

History.—s. 2, ch. 19446, 1939; CGL 1940 Supp. 1167(104); s. 3, ch. 26718, 1951; s. 1, ch. 70-995; s. 4, ch. 71-363; s. 1, ch. 72-87; s. 5, ch. 75-286; s. 3, ch. 78-299; s. 2, ch. 80-163; ss. 1, 3, ch. 80-415; s. 9, ch. 81-151.

Note.—Former s. 209.02.

206.875 Allocation of tax.—

(1) All moneys derived from the taxes imposed by this part shall be paid into the State Treasury by the department for deposit in the Special Motor Vehicle Fuel Tax Clearing Trust Fund, which fund is created and from which the following transfers shall be made: After withholding $10,000 from the proceeds of 4 cents of said tax, to be used as a revolving cash balance, all other moneys shall be transferred in the same manner and for the same purpose as provided by law for allocation of the taxes levied in part I.

(2) It is the intent of the Legislature that this section be construed to provide for the distribution of the appropriate portion of the special fuels tax imposed by this part, in the same manner as provided by ss. 206.29, 206.30, 206.31, 206.32, 206.33, 206.34, 206.35, 206.36, 206.37, 206.38, 206.39, 206.40, 206.41, 206.45, 206.60, 206.605, and 206.625.

History.—s. 3, ch. 19446, 1939; CGL 1940 Supp. 1167(105); s. 1, ch. 20554, 1941; s. 4, ch. 26718, 1951; s. 4, ch. 61-119; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 5, ch. 70-342; s. 1, ch. 70-995; s. 6, ch. 75-286; s. 100, ch. 81-259.

Note.—Former s. 209.03.

206.88 Appropriation for expenses of administration.—The Legislature shall include in its appropriation act a sum sufficient for the payment by the department of expenses incident to the administration of parts I and II of this chapter, including legal expenses, costs and expenses incident to litigation, and the payment of such sums of money as the department may from time to time determine shall be refunded to any person making overpayment of such taxes.

History.—s. 4, ch. 19446, 1939; CGL 1940 Supp. 1167(106); s. 15, ch. 26869, 1951; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 101, ch. 81-259.

Note.—Former s. 209.04.

206.89 Licenses; necessity; prerequisites; issuance; nonassignability.—

(1) No person shall act as a dealer unless he holds a valid dealer's license issued by the department. However, a service station shall not be required nor be eligible to be licensed as a dealer. A person who has no facilities for placing special fuel into the supply system of a motor vehicle and who sells into containers of 5 gallons or less shall not be required to be licensed as a dealer.

(2) To procure a dealer's license, a person shall file with the department an application in such form as the department may prescribe, with a bond. No license shall be issued upon any application unless accompanied by said bond, except as provided in s. 206.90(1).

(3) When an application for a dealer's license is filed by a person whose license has been canceled for cause by the department or when the department is of the opinion that such application is not filed in good faith or is filed by some person as a subterfuge for the real person in interest whose license has theretofore been canceled, the department shall have authority, if the evidence warrants, to refuse to issue to said person a license.

(4) At the time of filing an application for a license, a filing fee of $5 shall be paid to the department for deposit into the General Revenue Fund.

(5) All requirements of this section having been complied with, the department shall issue to the applicant a license, and such license shall remain in effect until canceled as provided in this part.

(6) Said license shall not be assignable and shall be valid only for the dealer in whose name issued. It shall be displayed conspicuously by the dealer in the principal place of business for which it was issued.

History.—s. 5, ch. 19446, 1939; CGL 1940 Supp. 1167(107); s. 6, ch. 26718, 1951; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 4, ch. 77-149; s. 54, ch. 78-95.

Note.—Former s. 209.05.

206.90 Bond required of licensed dealers.—

(1) Every dealer, except a municipality, county, school board or special district which is licensed as a dealer under this part, shall file with the department a bond or bonds in the penal sum of not more than $35,000. The sum of said bond shall be approximately 3 times the average monthly special fuels tax paid or due by such dealer during the preceding 12 calendar months under this part, with a surety approved by the department, upon which the dealer shall be the principal obligor and the state shall be the obli-

gee, conditioned upon the faithful compliance with the provisions of this part. If the sum of 3 times a dealer's average monthly tax is less than $50, no bond shall be required.

(2) When the liability upon the bond filed as provided in subsection (1) shall be discharged or reduced, whether by judgment rendered, payment made, or otherwise, or if in the opinion of the department any surety on the bond theretofore given has become unsatisfactory or unacceptable, the department may require the dealer to file a new bond with satisfactory surety in the same form and amount.

(3) If such new bond shall be furnished as provided in subsection (2), the department shall cancel and surrender the bond of the dealer for which such new bond shall be substituted. If the dealer fails to post the new bond, the department shall forthwith cancel the license of the dealer.

(4) If the department decides that the amount of the existing bond is insufficient to insure payment to the state of the amount of tax and any penalties and interest for which the dealer is liable, the dealer shall forthwith, upon the written demand of the department, file additional bond in the same manner and form with like security thereon. The department shall forthwith cancel the license of any dealer failing to file the additional bond.

(5) Any surety on any bond furnished by a dealer, as provided in this section, shall be released and discharged from all liability to the state accruing on such bond after the expiration of 60 days from the date upon which such surety has lodged with the department a written request to be released and discharged. Such request shall not operate to relieve, release, or discharge such surety from any liability already accrued, or which shall accrue, before the expiration of said 60-day period. The department shall, promptly on receipt of such request, notify the dealer who furnished such bond, and, unless the dealer shall on or before the expiration of the 60-day period file with the department a new bond with a surety company satisfactory to the department in the amount and form as provided in subsection (1), the department shall forthwith cancel the license of said dealer. If the new bond shall be furnished, the department shall cancel and surrender the bond of the dealer for which the new bond shall be substituted.

History.—s. 6, ch. 19446, 1939; CGL 1940 Supp. 1167(108); s. 7, ch. 26718, 1951; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 1, ch. 75-21; s. 5, ch. 77-149; s. 54, ch. 78-95.

Note.—Former s. 209.06.

206.91 Tax reports; computation and payment of tax.—

[1](1) For the purpose of determining the amount of tax imposed by s. 206.87, each dealer shall, not later than the 20th day of each calendar month, mail to the department, on forms prescribed by the department, monthly reports which shall [2]show inventories, purchases, nontaxable disposals, and taxable sales in gallons of each type of special fuel, including, but not limited to, diesel and heating fuel, kerosene, butane gas, propane gas, and all other forms of liquefied petroleum gases, for the preceding calendar month. However, if the 20th day falls on a Saturday, a Sunday, or a federal or state legal holiday, returns shall be accepted if postmarked on the next succeeding workday. The reports shall contain or be verified by a written declaration that such report is made under the penalties of perjury. The dealer shall deduct from the amount of tax shown by the report to be payable an amount equivalent to 2 percent of the tax on special fuels not exceeding 500,000 taxable gallons, and less an amount equivalent to 1 percent of the tax on special fuels in excess of 500,000 taxable gallons but not exceeding 800,000 taxable gallons, which is hereby allowed to the dealer on account of services and expenses in complying with the provisions of this part. This allowance shall not be deductible unless payment of tax is made on or before the 20th day of the month as herein required.

(2) At the time of filing the monthly report, each dealer shall pay to the department the full amount of special fuels tax for the preceding calendar month at the rate provided for in s. 206.87, less the amount allowable to the dealer on account of services and expenses as provided in subsection (1).

History.—s. 7, ch. 19446, 1939; CGL 1940 Supp. 1167(109); s. 8, ch. 26718, 1951; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 4, ch. 78-250; s. 1, ch. 81-165.

[1]**Note.**—As amended, effective January 1, 1982.

[2]**Note.**—The word "show" was substituted for "reflect" by the editors.

Note.—Former s. 209.07.

206.92 Surrender of bond or license.—

(1) Upon receipt of a written request from any dealer to cancel the license, the department shall have the power to cancel such license, effective 60 days from the date of such written request. No such license shall be canceled unless the dealer has, prior to the date of such cancellation, paid to this state all taxes due and payable, together with all penalties and interest accruing under any of the provisions of this part, and unless the dealer has surrendered to the department the license certificate issued to him.

(2) If, upon investigation, the department ascertains and finds that any person to whom a license has been issued under this part is no longer engaged in the sale, use, transfer, or delivery of special fuels and has not been so engaged for a period of 6 months, the department shall have the power to cancel the license by giving such person 60 days' notice of the cancellation, mailed to his last known address, in which event the license certificate theretofore issued to such person shall be surrendered to the department.

(3) If any license is canceled by the department as provided in this section, and if the dealer has paid to this state all taxes due and payable, together with any and all penalties and interest accruing under this part, the department shall cancel and surrender the bond theretofore filed by said dealer.

History.—s. 8, ch. 19446, 1939; CGL 1940 Supp. 1167(110); s. 9, ch. 26718, 1951; s. 7, ch. 63-253; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 209.08.

206.93 Penalty for failure to report and pay taxes promptly.—If any person willfully fails to file the monthly report and pay the tax as provided in s. 206.91, the department shall revoke his license unless it appears that the failure to comply with this part was not due to fraud or to an intent to violate this part.

History.—s. 9, ch. 19446, 1939; CGL 1940 Supp. 1167(111); s. 10, ch. 26718, 1951; s. 7, ch. 63-253; s. 3, ch. 63-512; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 1, ch. 77-174; s. 54, ch. 78-95.

Note.—Former s. 209.09.

206.94 Department may estimate special fuels sold or used.—

(1) When any dealer neglects or refuses to file any report for any calendar month as required by s. 206.91 or files an incorrect or fraudulent report, the department shall determine, after investigation, the number of gallons of special fuels with respect to which the dealer has incurred liability under this part for any particular month or months and fix the amount of taxes due and payable thereon, to which sum shall be added a sum equal to 10 percent thereof as a penalty for the default of the dealer. The department may settle or compromise such penalties pursuant to s. 213.21.

(2) Any payment that is not received by the department on or before the due date as provided in s. 206.91, in addition to any other penalties, shall bear interest at the rate of 1 percent per month of the amount due from the date due until paid.

History.—s. 10, ch. 19446, 1939; CGL 1940 Supp. 1167(112); s. 11, ch. 26718, 1951; s. 7, ch. 63-253; s. 1, ch. 63-301; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 35, ch. 69-106; s. 1, ch. 70-995; s. 7, ch. 76-261; s. 8, ch. 81-178.

Note.—Former s. 209.10.

206.945 Settlement or compromise of interest.—The department may settle or compromise interest imposed by this [1]part pursuant to s. 213.21.

History.—s. 8, ch. 81-178.

[1]**Note.**—The word "part" was substituted by the editors for the word "chapter" in this section and in s. 206.445, enacted by s. 7, ch. 81-178, to eliminate the redundancy between these two provisions.

206.96 Reports from Department of Highway Safety and Motor Vehicles.—Upon the request of the department at the time of issuing a license plate to the owner of a motor vehicle, the Department of Highway Safety and Motor Vehicles shall determine the kind of fuel used to propel the motor vehicle, and for those motor vehicles using fuel other than gasoline, shall report to the Department of Revenue within 30 days the name and address of the owner, the make, and motor number of the vehicle. Forms for making such reports shall be furnished by the Department of Revenue.

History.—s. 22, ch. 26718, 1951; s. 7, ch. 63-253; s. 6, ch. 65-190; s. 5, ch. 65-371; s. 2, ch. 65-420; ss. 21, 24, 35, ch. 69-106; s. 1, ch. 70-995.

Note.—Former s. 209.21.

206.97 Applicability of specified sections of part I.—The provisions of ss. 206.04, 206.055, 206.07, 206.075, 206.08, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.19, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25, 206.26, 206.28, 206.41(5), 206.49, 206.56, 206.57, 206.58, 206.59, 206.61, 206.62 of part I of this chapter, shall, as far as lawful or practicable, be applicable to the tax herein levied and imposed and to the collection thereof as if fully set out in this part II. However:

(1) "Distributor" means "dealer."

(2) "Motor fuel" means "special fuel."

(3) No provision of any such section shall apply if it conflicts with any provision of part II of this chapter.

History.—s. 1, ch. 70-995; s. 7, ch. 75-286.