

1 A bill to be entitled

2 An act relating to transportation funding; amending s.
3 206.051, F.S.; making conforming changes relating to the
4 renaming of local option fuel taxes as local fuel taxes;
5 amending s. 206.23, F.S.; making conforming changes
6 relating to the renaming of local option fuel taxes as
7 local fuel taxes; amending s. 206.41, F.S.; indexing the
8 county fuel tax and the municipal fuel tax to the Consumer
9 Price Index; mandating the imposition of the ninth-cent
10 fuel tax by counties and indexing the tax to the Consumer
11 Price Index; making local option fuel taxes mandatory,
12 renaming the taxes as local fuel taxes, and imposing those
13 taxes at the rate of 11 cents per gallon indexed to the
14 Consumer Price Index; imposing a National System Tax as an
15 additional fuel tax and indexing that tax to the Consumer
16 Price Index; requiring the notice of fuel tax changes;
17 authorizing the adoption of rules and forms; amending s.
18 206.414, F.S.; providing for the collection of the
19 National System Tax on motor fuel; amending s. 206.43,
20 F.S.; providing for monthly payment of the National System
21 Tax, less an allowance for services and expenses to comply
22 with the law; making conforming changes relating to the
23 renaming of local option fuel taxes as local fuel taxes;
24 amending s. 206.47, F.S.; providing for the distribution
25 of the ninth-cent fuel tax and local fuel taxes based on
26 taxes paid in each county; making conforming changes
27 relating to the renaming of local option fuel taxes as
28 local fuel taxes; creating s. 206.607, F.S.; providing for

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29 the deposit of revenues from the National System Tax on
30 motor fuel, less service charges and administrative costs,
31 to be deposited in the State Transportation Trust Fund;
32 prohibiting National System Tax Revenues from being used
33 on projects not included in a certain work program;
34 amending s. 206.87, F.S.; mandating the imposition of the
35 ninth-cent fuel tax on diesel fuel in counties and
36 indexing the tax to the Consumer Price Index; mandating
37 the imposition of a local fuel tax of 6 cents per gallon
38 of diesel fuel in counties and indexing the tax to the
39 Consumer Price Index; making local option fuel taxes
40 mandatory and renaming the taxes as local fuel taxes;
41 imposing a National System Tax as an additional tax on
42 diesel fuel and indexing that tax to the Consumer Price
43 Index; requiring notice of fuel tax changes; authorizing
44 the adoption of rules and forms; amending s. 206.8745,
45 F.S.; making conforming changes relating to the renaming
46 of local option fuel taxes and making those taxes
47 mandatory; amending s. 212.20, F.S.; providing for the
48 distribution of sales tax revenues from the sale of motor
49 vehicles, less administrative costs, to the State
50 Transportation Trust Fund; amending s. 215.211, F.S.;
51 makes conforming changes to service charges on certain
52 taxes accounting for the renaming of local option fuel
53 taxes as local fuel taxes; amending s. 319.32; F.S.;
54 providing for increased fees for certain motor vehicle
55 titles in 2009, 2010, and 2011 and indexing that fee to
56 the Consumer Price Index starting in 2012; increasing

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57 amounts of fee revenues from certain motor vehicle titles
58 for deposit in the State Transportation Trust Fund in
59 2009, 2010, and 2011 and indexing those amounts to the
60 Consumer Price Index starting in 2012; amending s. 320.08,
61 F.S.; increasing license taxes for certain motor vehicles
62 and trailers in 2009, 2010, and 2011 and indexing those
63 taxes to the Consumer Price Index in 2012; amending s.
64 336.021, F.S.; making ninth-cent local option fuel tax on
65 motor fuel and diesel fuel mandatory and renaming the
66 taxes as local fuel taxes; repealing provisions relating
67 to local option fuel taxes; amending s. 336.025, F.S.;
68 making local option fuel taxes on motor fuel and diesel
69 fuel mandatory, renaming those taxes as local fuel taxes,
70 and imposing the tax at the rate of 6 cents per gallon;
71 requiring the use of local fuel tax revenues by counties
72 and municipalities for transportation expenditures;
73 repealing provisions relating to local option fuel taxes;
74 amending s. 339.2816, F.S.; deleting certain eligibility
75 criteria for participation in the Small County Road
76 Assistance Program; providing an effective date.

77
78 Be It Enacted by the Legislature of the State of Florida:

79
80 Section 1. Section 206.051, Florida Statutes, is amended
81 to read:

82 206.051 Importer and exporter; credit authorization and
83 bonding requirements.--

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(1) Prior to being licensed, an importer must establish credit worthiness with the department. This shall be accomplished by posting a bond equivalent to 60 days' tax liability or by making a cash deposit or providing an irrevocable letter of credit in that amount. An importer shall then be authorized to import fuels and remit taxes directly to the state as provided in this part up to the amount of credit so established. Before an importer's liability may exceed its established credit limit, the importer shall make a tax deposit, by electronic funds transfer to the department, in an amount equal to its current tax liability, or provide the department with additional security as provided by this section. Any importer who fails to timely remit taxes and supply sufficient credit as required by this section shall be prohibited from importing untaxed fuel into this state.

(2) Prior to each importation of taxable motor or diesel fuels upon which tax has not been charged by the supplier, an importer must notify the department and obtain an import authorization number which shall be recorded by the importer on the shipping papers.

(3) Prior to being licensed, an exporter must post a bond with the department equal to 3 times the total state and local ~~option~~ taxes that would be due if sold for highway use in Florida, based on the average monthly number of gallons of motor and diesel fuel to be exported, subject to the maximum bonding restrictions for motor fuels in s. 206.05 and diesel fuels in s. 206.90. To the extent that a taxpayer already has established a

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111 bond under those sections, only an amount necessary to comply
112 with this section will be required.

113 (4) A licensed exporter shall be authorized to take a
114 credit on its monthly fuel tax return or apply for a refund of
115 all state fuel tax and ~~local~~ option fuel tax paid on fuel
116 exported from the state in compliance with this section. To
117 establish the right to refund, an exporter shall provide a copy
118 of the return filed in the destination state showing the import
119 of all fuels claimed for refund. The department shall, absent
120 any violation, authorize a refund based on the information
121 submitted.

122 (5) Any exporter filing a false refund claim or claiming a
123 false credit shall be prohibited from making future refund or
124 credit claims for taxes paid on motor fuels exported from this
125 state for a period of not less than 12 months. A false claim for
126 credit or refund shall be a basis for license revocation.

127 Section 2. Section 206.23, Florida Statutes, is amended to
128 read:

129 206.23 Tax; must be stated separately.--

130 (1) Any person engaged in selling motor fuel shall add the
131 amount of the fuel tax to the price of the motor fuel sold by
132 him or her and shall state the tax separately from the price of
133 the motor fuel on all invoices. All taxes due pursuant to this
134 part shall be separately stated and identified as a Florida fuel
135 tax and as a local ~~option~~ fuel tax imposed in ~~by~~ a specific
136 county, as applicable. However, this section shall not apply to
137 retail sales by a retail service station.

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(2) A person engaged in any activity taxable under this chapter may not advertise or hold out to the public, in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, or that he or she will relieve the purchaser of the payment of all or any part of the tax, or that the tax will not be added to the selling price of the property or services sold or released or, when added, that it or any part thereof will be refunded either directly or indirectly by any method whatsoever. A person who violates this provision with respect to advertising or refund commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. A second or subsequent offense constitutes a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(3) Any person who has purchased, received, or otherwise acquired motor fuel for sale, use, or storage outside a terminal facility in this state who cannot prove that tax was charged by and paid to his or her supplier shall be liable for the payment to the department of tax, penalty, and interest imposed pursuant to this part on such fuel.

Section 3. Effective January 1, 2009, section 206.41, Florida Statutes, is amended to read:

206.41 State taxes imposed on motor fuel.--

(1) The following taxes are imposed on motor fuel under the circumstances described in subsection (6):

(a) An excise or license tax of 2 cents per net gallon, which is the tax as levied by s. 16, Art. IX of the State Constitution of 1885, as amended, and continued by s. 9(c), Art.

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166 XII of the 1968 State Constitution, as amended, which is therein
167 referred to as the "second gas tax," and which is hereby
168 designated the "constitutional fuel tax."

169 (b) An additional tax of 1 cent per net gallon, which is
170 designated as the "county fuel tax" and which shall be used for
171 the purposes described in s. 206.60. Each January 1, this tax
172 shall be adjusted by the percentage change in the average of the
173 Consumer Price Index (All Items) issued by the United States
174 Department of Labor for the most recent 12-month period ending
175 September 30, compared to the base year average, which is the
176 average for the 12-month period ending September 30, 2008, and
177 rounded to the nearest tenth of a cent.

178 (c) An additional tax of 1 cent per net gallon, which is
179 designated as the "municipal fuel tax" and which shall be used
180 for the purposes described in s. 206.605. Each January 1, this
181 tax shall be adjusted by the percentage change in the average of
182 the Consumer Price Index (All Items) issued by the United States
183 Department of Labor for the most recent 12-month period ending
184 September 30, compared to the base year average, which is the
185 average for the 12-month period ending September 30, 2008, and
186 rounded to the nearest tenth of a cent.

187 (d) An additional tax of 1 cent per net gallon ~~may be~~
188 ~~imposed by each county on motor fuel,~~ which is ~~shall be~~
189 designated as the "ninth-cent fuel tax-" and which ~~This tax~~
190 shall be ~~levied and~~ used as provided in s. 336.021. Each January
191 1, this tax shall be adjusted by the percentage change in the
192 average of the Consumer Price Index (All Items) issued by the
193 United States Department of Labor for the most recent 12-month

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194 period ending September 30, compared to the base year average,
195 which is the average for the 12-month period ending September
196 30, 2008, and rounded to the nearest tenth of a cent.

197 (e) An additional tax of ~~between 1 cent and~~ 11 cents per
198 net gallon ~~may be imposed on motor fuel by each county,~~ which is
199 ~~shall be~~ designated as the "local ~~option~~ fuel tax-" and which
200 ~~This tax~~ shall be levied ~~and~~ used as provided in s. 336.025.
201 Each January 1, this tax shall be adjusted by the percentage
202 change in the average of the Consumer Price Index (All Items)
203 issued by the United States Department of Labor for the most
204 recent 12-month period ending September 30, compared to the base
205 year average, which is the average for the 12-month period
206 ending September 30, 2008, and rounded to the nearest tenth of a
207 cent.

208 (f)1. An additional tax designated as the State
209 Comprehensive Enhanced Transportation System Tax is imposed on
210 each net gallon of motor fuel in each county. This tax shall be
211 levied and used as provided in s. 206.608.

212 2. The rate of the tax in each county shall be equal to
213 two-thirds of the lesser of the sum of the taxes imposed on
214 motor fuel pursuant to paragraphs (d) and (e) in such county or
215 6 cents, rounded to the nearest tenth of a cent.

216 3. Beginning January 1, 1992, and on January 1 of each
217 year thereafter, the tax rate provided in subparagraph 2. shall
218 be adjusted by the percentage change in the average of the
219 Consumer Price Index issued by the United States Department of
220 Labor for the most recent 12-month period ending September 30,
221 compared to the base year average, which is the average for the

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12-month period ending September 30, 1990, and rounded to the nearest tenth of a cent.

4. The department shall notify each terminal supplier, position holder, wholesaler, and importer of the tax rate applicable under this paragraph for the 12-month period beginning January 1.

(g)1. An additional tax is imposed on each net gallon of motor fuel, which tax is on the privilege of selling motor fuel and which is designated the "fuel sales tax," at a rate determined pursuant to this paragraph. Before January 1 of 1997, and of each year thereafter, the department shall determine the tax rate applicable to the sale of fuel for the forthcoming 12-month period beginning January 1, rounded to the nearest tenth of a cent, by adjusting the initially established tax rate of 6.9 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 1989. However, the tax rate shall not be lower than 6.9 cents per gallon.

2. The department is authorized to adopt rules and adopt such forms as may be necessary for the administration of this paragraph.

3. The department shall notify each terminal supplier, position holder, wholesaler, and importer of the tax rate applicable under this paragraph for the 12-month period beginning January 1.

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249 (h)1. An additional tax per net gallon, which is
250 designated as the National System Tax, and which shall be that
251 amount equal to the difference between the federal tax rate
252 provided in 26 U.S.C. s. 4081(a)(2)(A)(i), and the federal tax
253 rate provided in 26 U.S.C. s. 4081(a)(2)(A)(i) adjusted on
254 January 1 of each year, by the percentage change in the average
255 of the Consumer Price Index (All Items) issued by the United
256 States Department of Labor for the most recent 12-month period
257 ending September 30, compared to the base year average, which is
258 the average for the 12-month period ending September 30, 2008,
259 and rounded to the nearest tenth of a cent.

260 2. The department shall notify each terminal supplier,
261 position holder, wholesaler, and importer of the tax rate
262 applicable under this paragraph for the 12-month period
263 beginning January 1.

264 (i) The department is authorized to adopt rules and such
265 forms as may be necessary for the administration of this
266 subsection.

267 (2) Revenues from these taxes become state funds at the
268 time of collection by the terminal supplier, importer, or
269 wholesaler, who shall act as agent for the state in the
270 collection of such taxes whether he or she is the ultimate
271 seller or not. For purposes of this chapter, the term "first
272 sale" or "first removal" shall be the net amount of motor fuel
273 pumped from the loading rack. The term "first sale" does not
274 include exchanges or loans, gallon-for-gallon, of motor fuel
275 between licensed terminal suppliers before the fuel has been
276 sold or removed through the loading rack or transfers between

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terminal facilities owned by the same taxpayer. The tax on motor fuel first imported into this state by a licensed terminal supplier storing such fuel in a terminal facility shall be imposed when the product is first removed through the loading rack. The tax shall be remitted by the licensed terminal supplier who owned the motor fuel immediately prior to removal of such fuel from storage.

(3) Motor fuel contained in the fuel tanks of any motor vehicle entering this state and used to propel such motor vehicle into Florida from another state shall be exempt from the taxes imposed by this part. Motor fuel supplied by a vehicle manufacturer and contained in the fuel tanks of a new and untitled 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 the vehicle.

(4)(a) Nothing in this part shall be construed to change the legal incidence of the tax and the right to a refund by a qualifying ultimate consumer. The legal incidence of the tax shall be on the ultimate consumer; however, the tax shall be precollected for administrative convenience prior to the sale to the ultimate consumer.

(b) Any person who uses motor fuel on which the taxes imposed by paragraph (1)(e), paragraph (1)(f), or paragraph (1)(g) have been paid for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region in this state, as distinguished from any over-the-road or charter system of

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public transportation, is entitled to a refund of such taxes. However, such transit system shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under said paragraphs on those gallons which would otherwise be eligible for refund, when such transit system is licensed as a mass transit system. A public transportation system or transit system as defined in this paragraph may operate outside its limits when such operation is found necessary to adequately and efficiently provide mass public transportation services for the city, town, or municipality involved. A transit system as defined in this paragraph includes demand service that is an integral part of a city, town, municipality, county, or transit or transportation authority system but does not include independent taxicab or limousine operations. The terms "city," "county," and "authority" as used in this paragraph include any city, town, municipality, county, or transit or transportation authority organized in this state by virtue of any general or special law enacted by the Legislature.

(c)1. Any person who uses any motor fuel for agricultural, aquacultural, commercial fishing, or commercial aviation purposes on which fuel the tax imposed by paragraph (1)(e), paragraph (1)(f), or paragraph (1)(g) has been paid is entitled to a refund of such tax.

2. For the purposes of this paragraph, "agricultural and aquacultural purposes" means 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

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which fuel is used in any vehicle or equipment driven or operated upon the public highways of this state. This restriction does not apply to the movement of a farm vehicle 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.

3. For the purposes of this paragraph, "commercial fishing and aquacultural purposes" means motor fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, or sponges from salt or fresh waters under the jurisdiction of the state for resale to the public, and no part of which fuel is used in any vehicle or equipment driven or operated upon the highways of this state; however, the term may in no way be construed to include fuel used for sport or pleasure fishing.

4. For the purposes of this paragraph, "commercial aviation purposes" means motor fuel used in the operation of aviation ground support vehicles or equipment, no part of which fuel is used in any vehicle or equipment driven or operated upon the public highways of this state.

(d) The portion of the tax imposed by paragraph (1)(g) which results from the collection of such taxes paid by a municipality or county on motor fuel or diesel fuel for use in a motor vehicle operated by it shall be returned to the governing body of such municipality or county for the construction, reconstruction, and maintenance of roads and streets within the municipality or county. A municipality or county, when licensed as a local government user, shall be entitled to take a credit

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on the monthly diesel fuel tax return not to exceed the tax imposed under paragraphs (1)(b) and (g) on those gallons which would otherwise be eligible for refund.

(e)1. The portion of the tax imposed by paragraph (1)(g) which results from the collection of such tax paid by a school district or a private contractor operating school buses for a school district or by a nonpublic school on motor fuel or diesel fuel for use in a motor vehicle operated by such district, private contractor, or nonpublic school shall be returned to the governing body of such school district or to such nonpublic school. A school district, when licensed as a local government user, shall be entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under paragraphs (1)(b) and (g) on those gallons which would otherwise be eligible for refund.

2. Funds returned to school districts shall be used to fund construction, reconstruction, and maintenance of roads and streets within the school district required as a result of the construction of new schools or the renovation of existing schools. The school board shall select the projects to be funded; however, the first priority shall be given to projects required as the result of the construction of new schools, unless a waiver is granted by the affected county or municipal government. Funds returned to nonpublic schools shall be used for transportation-related purposes.

(5)(a)1. This subsection applies to administration of the refunds provided for by subsection (4). To procure a permit, a person must file with the department an application, on forms

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389 furnished by the department, stating that he or she is entitled
390 to a refund according to the provisions of subsection (4) and
391 that he or she intends to file an application for refund for a
392 calendar quarter during the current calendar year, and must
393 furnish the department such other information as the department
394 requests.

395 2. No person may in any event be allowed a refund unless
396 he or she has filed the application provided for in subparagraph
397 1. with the department. A permit shall be effective for the year
398 issued by the department and shall be continuous from year to
399 year so long as the permitholder files refund claims from year
400 to year. In the event the permitholder fails to file a claim for
401 any year, he or she must apply for a new permit.

402 3. If an applicant for a refund permit has violated any
403 provision of this subsection or any regulation pursuant hereto;
404 or has been convicted of bribery, theft, or false swearing
405 within the period of 5 years preceding the application; or if
406 the department has evidence of the financial irresponsibility of
407 the applicant, the department may require the applicant to
408 execute a corporate surety bond of \$1,000 to be approved by the
409 department, conditioned upon the payment of all taxes,
410 penalties, and fines for which such applicant may become liable.

411 (b)1. When motor fuel or diesel fuel is sold to a person
412 who claims to be entitled to a refund under subsection (4), the
413 seller of such motor fuel or diesel fuel shall make out a sales
414 invoice, which shall contain the following information:

415 a. The name, post office address, and residence address of
416 the purchaser.

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- 417 b. The number of gallons purchased.
- 418 c. The date on which the purchase was made.
- 419 d. The price paid for the motor fuel or diesel fuel.
- 420 e. The name and place of business of the seller of the
- 421 motor fuel or diesel fuel.
- 422 f. The license number, or other identification number, of
- 423 the motor vehicle or boat of the purchaser.
- 424 g. The Department of Environmental Protection storage tank
- 425 facility identification number for the seller's location, if the
- 426 location is required to be registered in accordance with s.
- 427 376.303.
- 428 2. The sales invoice shall be retained by the purchaser
- 429 until the department's power to issue an assessment with respect
- 430 to such tax has terminated pursuant to s. 95.091(3). In lieu of
- 431 original sales invoices, a purchaser may submit a detailed
- 432 schedule of individual transactions which includes the
- 433 information required by subparagraph 1. along with the refund
- 434 application. No refund will be allowed unless the seller has
- 435 executed such an invoice and unless proof of payment of the
- 436 taxes for which the refund is claimed can be provided to the
- 437 department upon request. The department may refuse to grant a
- 438 refund in whole or in part if the schedule or an invoice is
- 439 incomplete and fails to contain the full information required in
- 440 this paragraph.
- 441 3. No person may execute a sales invoice, as described in
- 442 subparagraph 1., except a terminal supplier, importer, exporter,
- 443 wholesaler, reseller, or retail dealer.

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444 4. When motor fuel or diesel fuel is sold by a retail
445 dealer to a person who claims to be entitled to a refund under
446 subsection (4), a detailed schedule of individual purchase
447 transactions including names, addresses, Department of
448 Environmental Protection storage tank facility identification
449 number of the station, date of purchase, invoice number, and
450 number of gallons purchased may be provided the department by
451 the permitted refund applicant in lieu of the original invoices.

452 5. Notwithstanding provisions of this paragraph to the
453 contrary, refunds to a school district for fuel consumed by
454 school buses operated for the district by private contractors
455 shall be based on an estimate of taxes paid. The estimate shall
456 be determined quarterly by dividing the total miles traveled by
457 such vehicles for school purposes by their average miles per
458 gallon, as determined by the department, and multiplying the
459 result by the applicable tax rate per gallon. It is the
460 responsibility of the school district to provide information
461 relevant to this determination.

462 (c)1. No refund may be authorized unless a sworn
463 application therefor containing such information as the
464 department may determine is filed with the department not later
465 than the last day of the month following the quarter for which
466 the refund is claimed. However, when a justified excuse for late
467 filing is presented to the department and the last preceding
468 claim was filed on time, the deadline for filing may be extended
469 an additional month. No refund will be authorized unless the
470 amount due is for \$5 or more for any refund period and unless
471 application is made upon forms prescribed by the department.

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472 2. Claims made for refunds provided pursuant to subsection
473 (4) shall be paid quarterly. The department shall deduct a fee
474 of \$2 for each claim, which fee shall be deposited in the
475 General Revenue Fund.

476 (d) The right to receive any refund under the provisions
477 of this subsection is not assignable, except to the executor or
478 administrator, or to the receiver, trustee in bankruptcy, or
479 assignee in an insolvency proceeding, of the person entitled to
480 the refund.

481 (e)1. Each terminal supplier, importer, blender, exporter,
482 or wholesaler shall, in accordance with the requirements of the
483 department, keep at his or her principal place of business in
484 this state or at the bulk plant where the sale is made a
485 complete record of or duplicate sales tickets for all motor fuel
486 or diesel fuel sold by him or her for which a refund provided in
487 this section may be claimed, which records must give the date of
488 each such sale, the number of gallons sold, the name of the
489 person to whom sold, and the sale price. A terminal supplier,
490 importer, blender, exporter, or wholesaler, or his or her agent
491 or employee, may not acknowledge or assist in the preparation of
492 any false or fraudulent claim for tax refund. Any terminal
493 supplier, importer, blender, exporter, or wholesaler, or his or
494 her agent or employee, that has knowledge or should have had
495 knowledge that a refund is false or fraudulent shall in addition
496 to other penalties be jointly liable with the refund recipient
497 to the state for the tax improperly refunded.

498 2. Every person to whom a refund permit has been issued
499 under this subsection shall, in accordance with the requirements

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of the department, keep at his or her residence or principal place of business in this state a record of each purchase of motor fuel or diesel fuel from a terminal supplier, importer, blender, exporter, or wholesaler, or his or her 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 this paragraph are subject, at all reasonable hours, to audit or inspection by the department or by any person duly authorized by the department. Such records shall be preserved and may not be destroyed until the period specified in s. 215.26(2) has elapsed.

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

(f) Agents of the department are authorized to go upon the premises of any permitholder or terminal supplier, importer, blender, exporter, or wholesaler, or duly authorized agent thereof, to make inspection to ascertain any matter connected with the operation of this subsection or the enforcement hereof. However, no agent may enter the dwelling of any person without the consent of the occupant or authority from a court of competent jurisdiction.

(g) If any taxes are refunded erroneously, 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 the letter, an action may be instituted by the department against such payee in the circuit court, and the

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department shall recover from the payee the amount of the erroneous refund plus a penalty of 25 percent.

(h) No person shall:

1. Knowingly make a false or fraudulent statement in an application for a refund permit or in an application for a refund of any taxes under this section;

2. Fraudulently obtain a refund of such taxes;

3. Knowingly aid or assist in making any such false or fraudulent statement or claim; or

4. Buy motor fuel or diesel fuel to be used for any purpose other than as provided in subsection (4).

(i) The refund permit of any person who violates any provision of this subsection 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 chapter may be suspended by the department for any period, in its discretion, not exceeding 6 months.

(j) The department shall prescribe a permit form which shall be used to secure refunds under this subsection.

(6) Unless otherwise provided for by this chapter, the taxes specified in subsection (1) are imposed on all of the following:

(a) The removal of motor fuel in this state from a terminal if the motor fuel is removed at the rack.

(b) The removal of motor fuel in this state from any refinery if either of the following applies:

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1. The removal is by bulk transfer and the owner of the motor fuel immediately before the removal is not a licensed terminal supplier; or

2. The removal is at the refinery rack.

(c) The entry of motor fuel into this state for sale, consumption, use, or warehousing if either of the following applies:

1. The entry is by bulk transfer and the enterer is not licensed as a terminal supplier or importer; or

2. The entry is not by bulk transfer.

(d) The removal of motor fuel in this state to an unregistered person, unless there was a prior taxable removal, entry, or sale of the motor fuel.

(e) The removal or sale of blended motor fuel in this state by the blender thereof. The number of gallons of blended motor fuel subject to tax is the difference between the total number of gallons of blended motor fuel removed or sold and the number of gallons of previously taxed motor fuel used to produce the blended motor fuel.

Section 4. Section 206.414, Florida Statutes, is amended to read:

206.414 Collection of certain taxes; prohibited credits and refunds.--

(1) Notwithstanding s. 206.41, which requires the collection of taxes due when motor fuel is removed through the terminal loading rack, the taxes imposed by s. 206.41(1)(d), (e), (f), and (h) ~~s. 206.41(1)(d), (e), and (f)~~ shall be collected in the following manner:

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583 (a) Prior to January 1 each year the department shall
584 determine the minimum amount of taxes to be imposed by s.
585 206.41(1)(d), (e), (f), and (h) ~~s. 206.41(1)(d), (e), and (f)~~ in
586 any county.

587 (b) The minimum tax imposed by s. 206.41(1)(d), (e), (f),
588 and (h) ~~s. 206.41(1)(d), (e), and (f)~~ shall be collected in the
589 same manner as the taxes imposed under s. 206.41(a), (b), and
590 (c); at the point of removal through the terminal loading rack;
591 or as provided in paragraph (c). All taxes collected, refunded,
592 or credited shall be distributed based on the current applied
593 period.

594 (c) The taxes imposed by s. 206.41(1)(d), (e), (f), and
595 (h) ~~s. 206.41(1)(d), (e), and (f)~~ above the annual minimum shall
596 be collected and remitted by licensed wholesalers and terminal
597 suppliers upon each sale, delivery, or consignment to retail
598 dealers, resellers, and end users.

599 (2) Terminal suppliers and wholesalers shall not collect
600 the taxes imposed by s. 206.41(1)(d), (e), (f), and (h) ~~s.~~
601 ~~206.41(1)(d), (e), and (f)~~ above the annual minimum established
602 in this section on authorized exchanges and sales to terminal
603 suppliers, wholesalers, and importers.

604 (3) Terminal suppliers, wholesalers, and importers shall
605 not pay the taxes imposed by s. 206.41(1)(d), (e), (f), and (h)
606 ~~s. 206.41(1)(d), (e), and (f)~~ above the annual minimum
607 established in this section to their suppliers. There shall be
608 no credit or refund for any of the taxes imposed by s.
609 206.41(1)(d), (e), (f), and (h) ~~s. 206.41(1)(d), (e), and (f)~~

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above the annual minimum established in this section paid by a terminal supplier, wholesaler, or importer to any supplier.

Section 5. Section 206.43, Florida Statutes, is amended to read:

206.43 Terminal supplier, importer, exporter, blender, and wholesaler to report to department monthly; deduction.—The taxes levied and assessed as provided in this part shall be paid to the department monthly in the following manner:

(1)(a) Taxes are due on the first day of the succeeding month and shall be paid on or before the 20th day of each month. The terminal supplier, importer, exporter, blender, or wholesaler shall mail to the department verified reports on forms prescribed by the department 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 terminal supplier or importer 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 imposed by s. 206.41(1)(a), (b), (c), (g) and (h) ~~s. 206.41(1)(a), (b), (c), and (g)~~, which deduction is hereby allowed to the terminal supplier or importer on account of services and expenses in complying with the provisions of the law. The allowance on taxable gallons of motor fuel sold to persons licensed under this chapter shall not be deductible unless the terminal supplier or importer has allowed 50 percent of the allowance provided by this section to a purchaser with a valid wholesaler or terminal supplier license. However, this

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allowance shall not be deductible unless payment of the 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. Nothing in this subsection shall be construed to authorize a deduction from the constitutional fuel tax or fuel sales tax.

(b) In addition to the allowance authorized by paragraph (a), every terminal supplier and wholesaler shall be entitled to a deduction of 1.1 percent of the tax imposed under s. 206.41(1)(d) and the first 6 cents of tax imposed under s. 206.41(1)(e), which deduction is hereby allowed on account of services and expenses in complying with the provisions of this part. This allowance shall not be deductible unless payment of the tax is made on or before the 20th day of the month as herein required.

(2) Such report may show in detail the number of gallons so sold and delivered by the terminal supplier, importer, exporter, blender, or wholesaler in the state, and the destination as to the county in the state to which the motor fuel was delivered for resale at retail or use shall be specified in the report. 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 terminal suppliers, importers, exporters, blenders, and wholesalers shall report monthly:

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(a) The consumption of motor fuel by the licensee and the county or counties in which the gallons of motor fuel were consumed.

(b) All sales to the ultimate consumer and the county or counties to which the gallons of motor fuel were delivered.

(c) All sales to retail dealers and service stations and the county or counties to which the gallons of motor fuel were delivered.

(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.

(5)(a) A licensed wholesaler may, after obtaining written consent of the executive director of the department, remit the taxes imposed by s. 206.41 to its supplier by electronic funds transfer or other approved methods, no later than the last business day prior to the 20th day of the succeeding month following the date of the transaction. Consent of the department shall be conditioned solely upon a wholesaler having a license currently in good standing and shall be subject to the bond required pursuant to s. 206.05(1).

(b) If a terminal supplier or position holder sells motor fuel to a licensed wholesaler with electronic funds transfer authority from the department and is unable to collect the taxes imposed pursuant to this part by the end of the last day of the succeeding month following the date of the transaction, the terminal supplier or position holder shall be entitled to a refund or credit of taxes which it has been unable to collect from the wholesaler and which were reported and remitted to the

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694 department on fuel sold to the wholesaler through the end of the
695 last day of such succeeding month.

696 (c) A terminal supplier or position holder which is unable
697 to collect the taxes imposed pursuant to this part from a
698 licensed wholesaler by the 10th day after the funds are due
699 pursuant to paragraph (a) shall immediately notify the
700 department of the wholesaler's failure to pay such taxes. The
701 department shall immediately notify all terminal suppliers and
702 position holders that any sales of motor fuel to the wholesaler
703 after the last day of the month following the date of the
704 transaction shall not qualify for the refund or credit provided
705 under paragraph (b), until the wholesaler shall have paid the
706 amount of all applicable tax, penalties, and interest due to the
707 department on the transaction, in which event the department
708 shall immediately notify all terminal suppliers and position
709 holders that sales to the wholesaler will thereafter qualify for
710 the refund or credit provided under paragraph (b).

711 (d) Any terminal supplier or position holder which fails
712 to timely notify the department as required pursuant to
713 paragraph (c) shall not be entitled to the refund or credit
714 provided under paragraph (b). However, nothing contained in this
715 section shall be construed to impose liability upon the terminal
716 supplier or position holder for taxes due on fuel sold to the
717 wholesaler by any other terminal supplier or position holder.

718 (6)(a) A licensed wholesaler shall self-accrue and remit
719 to the department the tax on motor fuel imposed by s.
720 206.41(1)(d), (e), and (f) in accordance with subsections (1)-
721 (3).

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722 (b) All motor fuel local ~~option~~ taxes required to be
723 returned pursuant to this section by a licensed wholesaler shall
724 be reported to the department on a consolidated fuel tax return.
725 A wholesaler may, in lieu of applying for a refund, take a
726 credit against any motor fuel local option taxes due to the
727 department on said return for any motor fuel taxes, including
728 local option taxes, paid by the wholesaler on fuel subsequently
729 sold by it in a transaction which is exempt from fuel tax or
730 eligible for a refund of fuel tax under this chapter.

731 (c) A terminal supplier or wholesaler that has paid the
732 tax required under s. 206.41(1)(d), (e), and (f) upon sales to a
733 retail dealer or reseller may take credit for any unpaid tax due
734 on worthless accounts within 12 months after the month the bad
735 debt was written off for federal income tax purposes, if the
736 debt for the fuel upon which the tax was paid was also written
737 off and if the credit for taxes paid is limited to the sales of
738 fuel and taxes remitted within the first 60 days of nonpayment,
739 not to exceed 120 percent of the 60-day average based on the
740 prior 12 months of business. Any taxes due on sales to retailers
741 and resellers resulting in worthless accounts receivable
742 following the first 60 days of nonpayment shall not be credited
743 or refunded. If any accounts so charged off for which a credit
744 or refund has been obtained are thereafter in whole or in part
745 paid to the licensee, the amount so paid shall be included in
746 the first return filed after such collection and the tax paid
747 accordingly.

748 (7)(a) Any terminal supplier or wholesaler who
749 inadvertently reports a sale or use of motor fuel in a county

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other than the county in which such sale or use occurred shall have the right, prior to being contacted by the department concerning such liability, to correct the reporting error by filing an amended return and paying the correct amount of tax due, plus any applicable interest due on the difference between the correct tax due and the amount of tax originally reported. However, interest shall not be due if the amended return is filed with the department on or before the due date of the next return. The terminal supplier or wholesaler shall be entitled to a credit or refund of the amount, if any, by which the amount of tax originally reported exceeds the correct tax due.

(b) Any terminal supplier or wholesaler who fails to correct a reporting error under the circumstances provided in paragraph (a) within 180 days after making the error and prior to any request made by the department to examine the records of the licensee shall be liable for all the additional taxes due, applicable delinquency penalty and interest, a specific penalty of 100 percent of the additional tax due, and an additional specific penalty, for improper reporting, of 10 percent of the tax due to any county without benefit of credit for taxes paid in error.

Section 6. Section 206.47, Florida Statutes is amended to read:

206.47 Distribution of constitutional fuel tax pursuant to State Constitution.--

(1) The constitutional fuel tax shall be allocated among the several counties in accordance with the formula stated in s. 16, Art. IX of the State Constitution of 1885, as amended, to

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778 the extent necessary to comply with all obligations to or for
779 the benefit of holders of bonds, revenue certificates, and tax
780 anticipation certificates or any refundings thereof secured by
781 any portion of the constitutional fuel tax allocated under the
782 provisions of s. 16, Art. IX of the State Constitution of 1885,
783 as amended.

784 (2) The Department of Revenue will transmit the
785 constitutional fuel tax as collected monthly to the State Board
786 of Administration allocated and distributed to the credit of the
787 several counties of the state based on the formula of
788 distribution contained in s. 16, Art. IX of the Constitution of
789 1885, as amended.

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

795 (4) The State Board of Administration shall allocate the
796 constitutional fuel tax beginning with the tax collected January
797 1969 on the formula contained in s. 9(c)(4), Art. XII of the
798 revised State Constitution of 1968, subject only to the debt
799 service requirements of bonds pledging all or part of the
800 constitutional fuel tax allocated under the provisions of s. 16,
801 Art. IX of the State Constitution of 1885, as amended.

802 (5)(a) The distribution factor, "the tax collected on
803 retail sales or use in each county," shall be based upon a
804 certificate of the Department of Revenue of the taxable gallons
805 attributable to each county as of June 30 for each fiscal year.

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806 The Department of Revenue shall furnish a certificate to the
807 State Board of Administration on or before July 31 following the
808 end of each fiscal year, and such certificate shall be
809 conclusive as to the tax collected on retail sales or use in
810 each county for the prior fiscal year. The factor based on such
811 certificate shall be applied to the fuel tax collections for the
812 following fiscal year beginning July 1 and ending June 30.

813 (b) For the purpose of this section, "taxable gallons
814 attributable to each county" shall be calculated as a
815 consumption factor for each county divided by the sum of such
816 consumption factors for all counties, and multiplied by the
817 total gallons statewide upon which a tax was paid pursuant to s.
818 ~~206.41(1)(a). For each county imposing a tax pursuant to s.~~
819 ~~206.41(1)(d) or (e),~~ The consumption factor shall be the gallons
820 upon which the ~~county's~~ tax was paid under s. 206.41(1)(d) or
821 (e) either or both of said sections. ~~For each other county, the~~
822 ~~consumption factor shall be calculated as the taxable gallons~~
823 ~~yielding the tax amount certified pursuant to this section for~~
824 ~~fiscal year 1984-1985 for the county, multiplied by the quotient~~
825 ~~of the statewide total taxes collected pursuant to s.~~
826 ~~206.41(1)(a) for the current year divided by the statewide total~~
827 ~~taxes certified pursuant to this section for fiscal year 1984-~~
828 ~~1985.~~

829 (6) The State Board of Administration will calculate a
830 monthly allocation of the constitutional fuel tax received from
831 the Department of Revenue based on the formula contained in s.
832 9(c)(4), Art. XII of the revised State Constitution of 1968, and

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credit to the account of each county the amount of the constitutional fuel tax to be allocated under such formula.

(7) The fuel 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 constitutional fuel tax. The remaining fuel tax funds credited to each county are surplus fuel tax funds and shall be distributed as provided by s. 9(c), Art. XII of the State Constitution or by law pursuant to that section and shall be used for the acquisition, construction, and maintenance of roads. For the purposes of this subsection, the term "maintenance" includes periodic maintenance and routine maintenance, as defined in s. 334.03, and may include the construction and installation of traffic signals, sidewalks, bicycle paths, and landscaping. The funds may be used as matching funds for any federal, state, or private grant specifically related to these purposes.

(8) The State Board of Administration shall retain a reasonable percentage of the total surplus fuel tax in an amount to be determined by the board in each fiscal year and shall hold such funds in a reserve account to make any adjustments required for the distribution of the fuel 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 fuel tax allocated to each county to the debt service requirements of each bond issue

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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 fuel tax funds will be advanced monthly, to the extent practicable, to the boards of county commissioners for use in the county.

(10) The State Board of Administration will, in each fiscal year, distribute the 20-percent surplus fuel 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 fuel 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 fuel tax collections for the 12th month of each fiscal year, the State Board of Administration shall make a complete and total distribution of all earnings on investments and remaining fuel 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 constitutional fuel tax accruing thereunder, and s. 9(c), Art. XII of the revised State Constitution of 1968, as amended.

Section 7. Section 206.607, Florida Statutes, is created to read:

206.607 National System Tax; deposit of proceeds; distribution.--Moneys received pursuant to ss. 206.41(1)(h) and 206.87(1)(f) shall be deposited in the Fuel Tax Collection Trust

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889 Fund. After deposit, the service charge imposed in chapter 215
890 and administrative costs incurred by the department in
891 collecting, administering, enforcing, and distributing the tax,
892 may be deducted. Administrative costs may not exceed 2 percent
893 of collections. The remaining funds shall be transferred into
894 the State Transportation Trust Fund. However, no revenue from
895 the taxes imposed pursuant to ss. 206.41(1)(h) and 206.87(1)(f)
896 in a county shall be expended unless the projects funded with
897 such revenues have been included in the work program adopted
898 pursuant to s. 339.135.

899 Section 8. Effective January 1, 2009, section 206.87,
900 Florida Statutes, is amended to read:

901 206.87 Levy of tax.--

902 (1)(a) An excise tax of 4 cents per gallon is hereby
903 imposed upon each net gallon of diesel fuel subject to the tax
904 under subsection (2), except alternative fuels which are subject
905 to the fee imposed by s. 206.877.

906 (b) An additional tax of 1 cent per net gallon shall be
907 imposed in ~~by~~ each county on each net gallon of diesel fuel,
908 which shall be designated as the "ninth-cent fuel tax." This tax
909 shall be used as provided in s. 336.021. Each January 1, this
910 tax shall be adjusted by the percentage change in the average of
911 the Consumer Price Index (All Items) issued by the United States
912 Department of Labor for the most recent 12-month period ending
913 September 30, compared to the base year average, which is the
914 average for the 12-month period ending September 30, 2008, and
915 rounded to the nearest tenth of a cent.

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916 (c) An additional tax of 6 cents per net gallon shall be
917 imposed on diesel fuel in ~~by~~ each county, which shall be
918 designated as the "local ~~option~~ fuel tax." This tax shall be
919 levied and used as provided in s. 336.025. Each January 1, this
920 tax shall be adjusted by the percentage change in the average of
921 the Consumer Price Index (All Items) issued by the United States
922 Department of Labor for the most recent 12-month period ending
923 September 30, compared to the base year average, which is the
924 average for the 12-month period ending September 30, 2008, and
925 rounded to the nearest tenth of a cent.

926 (d) An additional tax designated as the State
927 Comprehensive Enhanced Transportation System Tax is imposed on
928 each net gallon of diesel fuel in each county, at a rate equal
929 to the maximum rate provided in s. 206.41(1)(f). This tax shall
930 be used as provided in s. 206.608.

931 (e)1. An additional tax is imposed on each net gallon of
932 diesel fuel, which tax is on the privilege of selling diesel
933 fuel and which is designated the "fuel sales tax," at a rate
934 determined pursuant to this paragraph. Before January 1 of 1997
935 and of each year thereafter, the department shall determine the
936 tax rate applicable to the sale of diesel fuel applicable for
937 the forthcoming 12-month period beginning January 1, rounded to
938 the nearest tenth of a cent, by adjusting the initially
939 established tax rate of 6.9 cents per gallon by the percentage
940 change in the average of the Consumer Price Index issued by the
941 United States Department of Labor for the most recent 12-month
942 period ending September 30, compared to the base year average,
943 which is the average for the 12-month period ending September

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944 30, 1989. However, the tax rate shall not be lower than 6.9
945 cents per gallon.

946 2. The department is authorized to adopt rules and adopt
947 such forms as may be necessary for the administration of this
948 paragraph.

949 3. The department shall notify each terminal supplier,
950 position holder, wholesaler, and importer of the tax rate
951 applicable under this paragraph for the 12-month period
952 beginning January 1.

953 (f)1. An additional tax per net gallon, which is
954 designated as the National System Tax, and which shall be that
955 amount equal to the difference between the federal tax rate
956 provided in 26 U.S.C. s. 4081(a)(2)(A)(iii) and the federal tax
957 rate provided in 26 U.S.C. s. 4081(a)(2)(A)(iii), adjusted on
958 January 1 of each year thereafter by the percentage change in
959 the average of the Consumer Price Index (All Items) issued by
960 the United States Department of Labor for the most recent 12-
961 month period ending September 30, compared to the base year
962 average, which is the average for the 12-month period ending
963 September 30, 2008, and rounded to the nearest tenth of a cent.

964 2. The department shall notify each terminal supplier,
965 position holder, wholesaler, and importer of the tax rate
966 applicable under this paragraph for the 12-month period
967 beginning January 1.

968 (g) The department is authorized to adopt rules and such
969 forms as may be necessary for the administration of this
970 subsection.

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(2) The taxes specified in this section are imposed on all of the following:

(a) The removal of diesel fuel in this state from a terminal if the diesel fuel is removed at the rack.

(b) The removal of diesel fuel in this state from any refinery if either of the following applies:

1. The removal is by bulk transfer and the owner of the diesel fuel immediately before the removal is not a licensed terminal supplier; or

2. The removal is at the refinery rack.

(c) The entry of diesel fuel into this state for sale, consumption, use, or warehousing if either of the following applies:

1. The entry is by bulk transfer and the enterer is not a licensed terminal supplier; or

2. The entry is not by bulk transfer.

(d) The removal of diesel fuel in this state to an unregistered person, unless there was a prior taxable removal, entry, or sale of the diesel fuel.

(e) The removal or sale of blended diesel fuel in this state by the blender thereof. The number of gallons of blended diesel fuel subject to tax is the difference between the total number of gallons of blended diesel fuel removed or sold and the number of gallons of previously taxed diesel fuel used to produce the blended diesel fuel.

Section 9. Section 206.8745, Florida Statutes, is amended to read:

206.8745 Credits and refund claims.--

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999 (1) Except as provided in subsections (2) and (7), any
1000 person who purchases undyed, tax-paid diesel fuel who has paid
1001 the tax imposed by this part to the seller may file a claim for
1002 refund of such taxes paid as provided in s. 215.26 if the fuel
1003 is used for an exempt purpose identified in s. 206.874(3).

1004 (2) The provisions of subsection (1) do not apply to any
1005 person purchasing undyed, tax-paid diesel fuel for use on a farm
1006 for farming purposes, or to sales of undyed, tax-paid diesel
1007 fuel to the United States or its departments or agencies in bulk
1008 lots of not less than 500 gallons in each delivery. Such sales
1009 shall be made tax-free and the seller, if a registered ultimate
1010 vendor, shall be entitled to file a refund of such taxes or
1011 apply for a credit on its monthly return as authorized by law.

1012 (3)(a) A licensed terminal supplier, importer, or
1013 wholesaler which holds title to undyed diesel fuel which has
1014 been mixed with dyed diesel fuel in storage may claim a refund
1015 or credit for any state and local ~~option~~ tax paid on the undyed
1016 diesel fuel. In lieu of applying for a refund, a credit may be
1017 taken on the return required pursuant to s. 206.43. Any refund
1018 or credit claimed under this subsection shall be supported by
1019 documentation showing the date and location of the mixing,
1020 number of gallons involved, and disposition of the mixed fuel.

1021 (b) Any mixture of dyed and undyed diesel fuel shall not
1022 be subject to a taxable use, and shall remain subject to the dye
1023 specifications provided by s. 206.8741.

1024 (4) A licensed wholesaler which has paid the tax imposed
1025 by this part and any applicable local ~~option~~ tax on undyed
1026 diesel fuel subsequently sold tax-free for use on a farm for

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1027 farming purposes, or to the United States or its departments or
1028 agencies in bulk lots of not less than 500 gallons in each
1029 delivery may, in lieu of applying for a refund, take a credit on
1030 its monthly consolidated fuel tax return against any motor or
1031 diesel fuel local ~~option~~ taxes due to the department pursuant to
1032 s. 206.41(1)(d), (e), and (f).

1033 (5) A terminal supplier or position holder which removes
1034 undyed diesel fuel from a terminal and subsequently places the
1035 fuel back into the same or another terminal may claim a refund
1036 or credit for all state and local ~~option~~ tax which it paid or
1037 accrued on the first removal of the fuel. Nothing in this
1038 section shall be construed as authorizing a terminal supplier or
1039 position holder to remove undyed diesel fuel from a terminal
1040 without paying or accruing the tax imposed by this part.

1041 (6) Undyed, tax-paid diesel fuel consumed by a power
1042 takeoff or engine exhaust for the purpose of unloading bulk
1043 cargo by pumping or turning a concrete mixer drum used in the
1044 manufacturing process, or for the purpose of compacting solid
1045 waste, which is mounted on a motor vehicle and which has no
1046 separate fuel tank or power unit, is subject to a refund as
1047 provided by rule.

1048 (7) Any person who purchases undyed diesel fuel for use by
1049 a noncommercial vessel who has paid the tax imposed by this part
1050 to the seller may claim a refund of such taxes paid subject to
1051 the following restrictions:

1052 (a) The purchaser may make one claim for refund per
1053 calendar year.

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(b) The annual refund claim shall be submitted prior to April 1 of the year subsequent to the year in which the tax was paid.

(c) No refund shall be allowed on purchases of less than 2,500 gallons per calendar year.

(d) The purchaser shall submit, with the refund request, original purchase invoices showing the taxes paid.

(e) The purchaser shall remit as an offset to the refund the sales tax due under chapter 212 based on the purchase price of the fuel net of the state tax refunded.

(8) Undyed, tax-paid diesel fuel purchased in this state and consumed by the engine of a qualified motor coach during idle time for the purpose of running climate control systems and maintaining electrical systems for the motor coach is subject to a refund. As used in this subsection, the term "qualified motor coach" means a privately owned vehicle that is designed to carry nine or more passengers, that has a gross vehicle weight of at least 33,000 pounds, that is used exclusively in the commercial application of transporting passengers for compensation, and that has the capacity to measure diesel fuel consumed in Florida during idling, separate from diesel fuel consumed to propel the vehicle in this state, by way of an on-board computer.

(a) The purchaser may make one claim for refund per calendar year.

(b) The annual refund claim must be submitted before April 1 of the year following the year in which the tax was paid and after December 31, 2000.

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(c) The purchaser must submit original or copies of original purchase invoices showing the taxes paid, or, in lieu of original invoices, a purchaser may submit a schedule of purchases containing the information required by s.

206.41(5)(b)1.

(d) The purchaser must remit, as an offset to the refund, sales tax due under chapter 212 based on the purchase price of the fuel, net of the state tax refunded.

The Department of Revenue may adopt rules to administer this subsection.

Section 10. Section 212.20, Florida Statutes, is amended to read:

212.20 Funds collected, disposition; additional powers of department; operational expense; refund of taxes adjudicated unconstitutionally collected.--

(1) The department shall pay over to the Chief Financial Officer of the state all funds received and collected by it under the provisions of this chapter, to be credited to the account of the General Revenue Fund of the state. Notwithstanding any other provision of law to the contrary, moneys received pursuant to ss. 212.05(1)(a)1.b. and 212.06(1)(a) as they relate to the sale of motor vehicles, after deducting the administrative costs incurred by the department in collecting, administering, enforcing, and distributing the tax, which administrative costs may not exceed 2 percent of collections, shall be distributed to the State Transportation Trust Fund for use as provided by law.

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(2) The department is authorized to employ all necessary assistants to administer this chapter properly and is also authorized to purchase all necessary supplies and equipment which may be required for this purpose.

(3) The estimated amount of money needed for the administration of this chapter shall be included by the department in its annual legislative budget request for the operation of its office.

(4) When there has been a final adjudication that any tax pursuant to s. 212.0596 was levied, collected, or both, contrary to the Constitution of the United States or the State Constitution, the department shall, in accordance with rules, determine, based upon claims for refund and other evidence and information, who paid such tax or taxes, and refund to each such person the amount of tax paid. For purposes of this subsection, a "final adjudication" is a decision of a court of competent jurisdiction from which no appeal can be taken or from which the official or officials of this state with authority to make such decisions has or have decided not to appeal.

(5) For the purposes of this section:

(a) "Proceeds" means all tax or fee revenue collected or received by the department, including interest and penalties.

(b) "Reallocate" means reduction of the accounts of initial deposit and redeposit into the indicated account.

(6) Distribution of all proceeds under this chapter and s. 202.18(1)(b) and (2)(b) shall be as follows:

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(a) Proceeds from the convention development taxes authorized under s. 212.0305 shall be reallocated to the Convention Development Tax Clearing Trust Fund.

(b) Proceeds from discretionary sales surtaxes imposed pursuant to ss. 212.054 and 212.055 shall be reallocated to the Discretionary Sales Surtax Clearing Trust Fund.

(c) Proceeds from the fees imposed under ss. 212.05(1)(h)3. and 212.18(3) shall remain with the General Revenue Fund.

(d) The proceeds of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be distributed as follows:

1. In any fiscal year, the greater of \$500 million, minus an amount equal to 4.6 percent of the proceeds of the taxes collected pursuant to chapter 201, or 5 percent of all other taxes and fees imposed pursuant to this chapter or remitted pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in monthly installments into the General Revenue Fund.

2. Two-tenths of one percent shall be transferred to the Ecosystem Management and Restoration Trust Fund to be used for water quality improvement and water restoration projects.

3. After the distribution under subparagraphs 1. and 2., 8.814 percent of the amount remitted by a sales tax dealer located within a participating county pursuant to s. 218.61 shall be transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to be transferred pursuant to this subparagraph to the Local Government Half-cent Sales Tax Clearing Trust Fund shall be

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reduced by 0.1 percent, and the department shall distribute this amount to the Public Employees Relations Commission Trust Fund less \$5,000 each month, which shall be added to the amount calculated in subparagraph 4. and distributed accordingly.

4. After the distribution under subparagraphs 1., 2., and 3., 0.095 percent shall be transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and distributed pursuant to s. 218.65.

5. After the distributions under subparagraphs 1., 2., 3., and 4., 2.0440 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Counties pursuant to s. 218.215.

6. After the distributions under subparagraphs 1., 2., 3., and 4., 1.3409 percent of the available proceeds pursuant to this paragraph shall be transferred monthly to the Revenue Sharing Trust Fund for Municipalities pursuant to s. 218.215. If the total revenue to be distributed pursuant to this subparagraph is at least as great as the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, no municipality shall receive less than the amount due from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000. If the total proceeds to be distributed are less than the amount received in combination from the Revenue Sharing Trust Fund for Municipalities and the former Municipal Financial Assistance Trust Fund in state fiscal year 1999-2000, each municipality shall receive an amount

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proportionate to the amount it was due in state fiscal year 1999-2000.

7. Of the remaining proceeds:

a. In each fiscal year, the sum of \$29,915,500 shall be divided into as many equal parts as there are counties in the state, and one part shall be distributed to each county. The distribution among the several counties shall begin each fiscal year on or before January 5th and shall continue monthly for a total of 4 months. If a local or special law required that any moneys accruing to a county in fiscal year 1999-2000 under the then-existing provisions of s. 550.135 be paid directly to the district school board, special district, or a municipal government, such payment shall continue until such time that the local or special law is amended or repealed. The state covenants with holders of bonds or other instruments of indebtedness issued by local governments, special districts, or district school boards prior to July 1, 2000, that it is not the intent of this subparagraph to adversely affect the rights of those holders or relieve local governments, special districts, or district school boards of the duty to meet their obligations as a result of previous pledges or assignments or trusts entered into which obligated funds received from the distribution to county governments under then-existing s. 550.135. This distribution specifically is in lieu of funds distributed under s. 550.135 prior to July 1, 2000.

b. The department shall distribute \$166,667 monthly pursuant to s. 288.1162 to each applicant that has been certified as a "facility for a new professional sports

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franchise" or a "facility for a retained professional sports franchise" pursuant to s. 288.1162. Up to \$41,667 shall be distributed monthly by the department to each applicant that has been certified as a "facility for a retained spring training franchise" pursuant to s. 288.1162; however, not more than \$416,670 may be distributed monthly in the aggregate to all certified facilities for a retained spring training franchise. Distributions shall begin 60 days following such certification and shall continue for not more than 30 years. Nothing contained in this paragraph shall be construed to allow an applicant certified pursuant to s. 288.1162 to receive more in distributions than actually expended by the applicant for the public purposes provided for in s. 288.1162(6).

c. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that an applicant has been certified as the professional golf hall of fame pursuant to s. 288.1168 and is open to the public, \$166,667 shall be distributed monthly, for up to 300 months, to the applicant.

d. Beginning 30 days after notice by the Office of Tourism, Trade, and Economic Development to the Department of Revenue that the applicant has been certified as the International Game Fish Association World Center facility pursuant to s. 288.1169, and the facility is open to the public, \$83,333 shall be distributed monthly, for up to 168 months, to the applicant. This distribution is subject to reduction pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be made, after certification and before July 1, 2000.

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1247 8. All other proceeds shall remain with the General
1248 Revenue Fund.

1249 Section 11. Section 215.211, Florida Statutes, is amended
1250 to read:

1251 215.211 Service charge; elimination or reduction for
1252 specified proceeds.--

1253 (1) Notwithstanding the provisions of s. 215.20(1) and
1254 (3), the service charge provided in s. 215.20(1) and (3), which
1255 is deducted from the proceeds of the taxes distributed under ss.
1256 206.606(1), 207.026, 212.0501(6), and 319.32(5), shall be
1257 eliminated beginning July 1, 2000.

1258 (2) Notwithstanding the provisions of s. 215.20(1) and
1259 (3), the service charge provided in s. 215.20(1) and (3), which
1260 is deducted from the proceeds of the taxes distributed under ss.
1261 206.608 and 320.072(4), shall be eliminated beginning July 1,
1262 2001.

1263 (3) Notwithstanding the provisions of s. 215.20(1), the
1264 service charge provided in s. 215.20(1), which is deducted from
1265 the proceeds of the local option fuel tax distributed under s.
1266 336.025, shall be reduced as follows:

1267 (a) For the period July 1, 2005, through June 30, 2006,
1268 the rate of the service charge shall be 3.5 percent.

1269 (b) Beginning July 1, 2006, and thereafter, no service
1270 charge shall be deducted from the proceeds of the local ~~option~~
1271 fuel tax distributed under s. 336.025.

1272
1273 The increased revenues derived from this subsection shall be
1274 deposited in the State Transportation Trust Fund and used to

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1275 fund the County Incentive Grant Program and the Small County
1276 Outreach Program. Up to 20 percent of such funds shall be used
1277 for the purpose of implementing the Small County Outreach
1278 Program as provided in this act. Notwithstanding any other laws
1279 to the contrary, the requirements of ss. 339.135, 339.155, and
1280 339.175 shall not apply to these funds and programs.

1281 Section 12. Effective January 1, 2009, section 319.32,
1282 Florida Statutes, is amended to read:

1283 319.32 Fees; service charges; disposition.--

1284 (1) The department shall charge a fee of \$33 ~~\$24~~ for each
1285 original certificate of title except for a certificate of title
1286 for a motor vehicle for hire registered under s. 320.08(6), for
1287 which the title fee shall be \$3, \$33 ~~\$24~~ for each duplicate copy
1288 of a certificate of title except for a certificate of title for
1289 a motor vehicle for hire registered under s. 320.08(6), for
1290 which the title fee shall be \$3, \$2 for each salvage certificate
1291 of title, and \$3 for each assignment by a lienholder. It shall
1292 also charge a fee of \$2 for noting a lien on a title
1293 certificate, which fee shall include the services for the
1294 subsequent issuance of a corrected certificate or cancellation
1295 of lien when that lien is satisfied. If an application for a
1296 certificate of title is for a rebuilt vehicle, the department
1297 shall charge an additional fee of \$40 for conducting a physical
1298 examination of the vehicle to assure its identity. In addition
1299 to all other fees charged, a sum of \$1 shall be paid for the
1300 issuance of an original or duplicate certificate of title to
1301 cover the cost of materials used for security purposes.

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(2)(a) There shall be a service charge of \$4.25 for each application which is handled in connection with the issuance, duplication, or transfer of any certificate of title. There shall be a service charge of \$1.25 for each application which is handled in connection with the recordation or notation of a lien on a motor vehicle or mobile home which is not in connection with the purchase of such vehicle.

(b) The service charges specified in paragraph (a) shall be collected by the department on any application handled directly from its office. Otherwise, these service charges shall be collected and retained by the tax collector who handles the application.

(3) The department shall charge a fee of \$4 in addition to that charged in subsection (1) for each original certificate of title issued for a vehicle previously registered outside this state.

(4) The department shall charge a fee of \$7 for each lien placed on a motor vehicle by the state child support enforcement program pursuant to s. 319.24.

(5) All fees collected pursuant to subsection (3) shall be paid into the Nongame Wildlife Trust Fund. Thirty dollars ~~Twenty-one dollars~~ of each fee for each applicable original certificate of title and each applicable duplicate copy of a certificate of title, ~~after deducting the service charges imposed by s. 215.20,~~ shall be deposited into the State Transportation Trust Fund. All other fees collected by the department under this chapter shall be paid into the General Revenue Fund.

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(6) Notwithstanding chapter 116, every county officer within this state authorized to collect funds provided for in this chapter shall pay all sums officially received by the officer into the State Treasury no later than 5 working days after the close of the business day in which the officer received the funds. Payment by county officers to the state shall be made by means of electronic funds transfer.

Section 13. Effective January 1, 2010, section 319.32, Florida Statutes, is amended to read:

319.32 Fees; service charges; disposition.--

(1) The department shall charge a fee of \$42 ~~\$33~~ for each original certificate of title except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for which the title fee shall be \$3, \$42 ~~\$33~~ for each duplicate copy of a certificate of title except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for which the title fee shall be \$3, \$2 for each salvage certificate of title, and \$3 for each assignment by a lienholder. It shall also charge a fee of \$2 for noting a lien on a title certificate, which fee shall include the services for the subsequent issuance of a corrected certificate or cancellation of lien when that lien is satisfied. If an application for a certificate of title is for a rebuilt vehicle, the department shall charge an additional fee of \$40 for conducting a physical examination of the vehicle to assure its identity. In addition to all other fees charged, a sum of \$1 shall be paid for the issuance of an original or duplicate certificate of title to cover the cost of materials used for security purposes.

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(2)(a) There shall be a service charge of \$4.25 for each application which is handled in connection with the issuance, duplication, or transfer of any certificate of title. There shall be a service charge of \$1.25 for each application which is handled in connection with the recordation or notation of a lien on a motor vehicle or mobile home which is not in connection with the purchase of such vehicle.

(b) The service charges specified in paragraph (a) shall be collected by the department on any application handled directly from its office. Otherwise, these service charges shall be collected and retained by the tax collector who handles the application.

(3) The department shall charge a fee of \$4 in addition to that charged in subsection (1) for each original certificate of title issued for a vehicle previously registered outside this state.

(4) The department shall charge a fee of \$7 for each lien placed on a motor vehicle by the state child support enforcement program pursuant to s. 319.24.

(5) All fees collected pursuant to subsection (3) shall be paid into the Nongame Wildlife Trust Fund. Thirty-nine dollars ~~Thirty dollars~~ of each fee for each applicable original certificate of title and each applicable duplicate copy of a certificate of title, ~~after deducting the service charges imposed by s. 215.20,~~ shall be deposited into the State Transportation Trust Fund. All other fees collected by the department under this chapter shall be paid into the General Revenue Fund.

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(6) Notwithstanding chapter 116, every county officer within this state authorized to collect funds provided for in this chapter shall pay all sums officially received by the officer into the State Treasury no later than 5 working days after the close of the business day in which the officer received the funds. Payment by county officers to the state shall be made by means of electronic funds transfer.

Section 14. Effective January 1, 2011, section 319.32, Florida Statutes, is amended to read:

319.32 Fees; service charges; disposition.--

(1) The department shall charge a fee of \$50 ~~\$42~~ for each original certificate of title except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for which the title fee shall be \$3, \$50 ~~\$42~~ for each duplicate copy of a certificate of title except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for which the title fee shall be \$3, \$2 for each salvage certificate of title, and \$3 for each assignment by a lienholder. It shall also charge a fee of \$2 for noting a lien on a title certificate, which fee shall include the services for the subsequent issuance of a corrected certificate or cancellation of lien when that lien is satisfied. If an application for a certificate of title is for a rebuilt vehicle, the department shall charge an additional fee of \$40 for conducting a physical examination of the vehicle to assure its identity. In addition to all other fees charged, a sum of \$1 shall be paid for the issuance of an original or duplicate certificate of title to cover the cost of materials used for security purposes.

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(2)(a) There shall be a service charge of \$4.25 for each application which is handled in connection with the issuance, duplication, or transfer of any certificate of title. There shall be a service charge of \$1.25 for each application which is handled in connection with the recordation or notation of a lien on a motor vehicle or mobile home which is not in connection with the purchase of such vehicle.

(b) The service charges specified in paragraph (a) shall be collected by the department on any application handled directly from its office. Otherwise, these service charges shall be collected and retained by the tax collector who handles the application.

(3) The department shall charge a fee of \$4 in addition to that charged in subsection (1) for each original certificate of title issued for a vehicle previously registered outside this state.

(4) The department shall charge a fee of \$7 for each lien placed on a motor vehicle by the state child support enforcement program pursuant to s. 319.24.

(5) All fees collected pursuant to subsection (3) shall be paid into the Nongame Wildlife Trust Fund. Forty-seven dollars ~~Thirty-nine dollars~~ of each fee for each applicable original certificate of title and each applicable duplicate copy of a certificate of title, ~~after deducting the service charges imposed by s. 215.20,~~ shall be deposited into the State Transportation Trust Fund. All other fees collected by the department under this chapter shall be paid into the General Revenue Fund.

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(6) Notwithstanding chapter 116, every county officer within this state authorized to collect funds provided for in this chapter shall pay all sums officially received by the officer into the State Treasury no later than 5 working days after the close of the business day in which the officer received the funds. Payment by county officers to the state shall be made by means of electronic funds transfer.

Section 16. Effective January 1, 2012, section 319.32, Florida Statutes, is amended to read:

319.32 Fees; service charges; disposition.--

(1) The department shall charge a fee of \$50 for each original certificate of title except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for which the title fee shall be \$3, \$50 for each duplicate copy of a certificate of title except for a certificate of title for a motor vehicle for hire registered under s. 320.08(6), for which the title fee shall be \$3, \$2 for each salvage certificate of title, and \$3 for each assignment by a lienholder. It shall also charge a fee of \$2 for noting a lien on a title certificate, which fee shall include the services for the subsequent issuance of a corrected certificate or cancellation of lien when that lien is satisfied. If an application for a certificate of title is for a rebuilt vehicle, the department shall charge an additional fee of \$40 for conducting a physical examination of the vehicle to assure its identity. In addition to all other fees charged, a sum of \$1 shall be paid for the issuance of an original or duplicate certificate of title to cover the cost of materials used for security purposes. Each January 1, the fee

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1470 for each applicable original certificate of title and each
1471 applicable duplicate copy of a certificate of title shall be
1472 adjusted by the percentage change in the average of the Consumer
1473 Price Index (All Items) issued by the United States Department
1474 of Labor for the most recent 12-month period ending September
1475 30, compared to the base year average, which is the average for
1476 the 12-month period ending September 30, 2008, and rounded to
1477 the nearest tenth of a cent.

1478 (2)(a) There shall be a service charge of \$4.25 for each
1479 application which is handled in connection with the issuance,
1480 duplication, or transfer of any certificate of title. There
1481 shall be a service charge of \$1.25 for each application which is
1482 handled in connection with the recordation or notation of a lien
1483 on a motor vehicle or mobile home which is not in connection
1484 with the purchase of such vehicle.

1485 (b) The service charges specified in paragraph (a) shall
1486 be collected by the department on any application handled
1487 directly from its office. Otherwise, these service charges shall
1488 be collected and retained by the tax collector who handles the
1489 application.

1490 (3) The department shall charge a fee of \$4 in addition to
1491 that charged in subsection (1) for each original certificate of
1492 title issued for a vehicle previously registered outside this
1493 state.

1494 (4) The department shall charge a fee of \$7 for each lien
1495 placed on a motor vehicle by the state child support enforcement
1496 program pursuant to s. 319.24.

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(5) All fees collected pursuant to subsection (3) shall be paid into the Nongame Wildlife Trust Fund. The indexed fee less \$3 ~~Forty-seven dollars~~ of each fee for each applicable original certificate of title and each applicable duplicate copy of a certificate of title, ~~after deducting the service charges imposed by s. 215.20,~~ shall be deposited into the State Transportation Trust Fund. All other fees collected by the department under this chapter shall be paid into the General Revenue Fund.

(6) Notwithstanding chapter 116, every county officer within this state authorized to collect funds provided for in this chapter shall pay all sums officially received by the officer into the State Treasury no later than 5 working days after the close of the business day in which the officer received the funds. Payment by county officers to the state shall be made by means of electronic funds transfer.

Section 17. 320.08 License taxes.--Except as otherwise provided herein, there are hereby levied and imposed annual license taxes for the operation of motor vehicles, mopeds, motorized bicycles as defined in s. 316.003(2), and mobile homes, as defined in s. 320.01, which shall be paid to and collected by the department or its agent upon the registration or renewal of registration of the following:

(1) MOTORCYCLES and MOPEDS.--

(a) Any motorcycle: \$10 flat.

(b) Any moped: \$5 flat.

(c) Upon registration of any motorcycle, motor-driven cycle, or moped there shall be paid in addition to the license

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taxes specified in this subsection a nonrefundable motorcycle safety education fee in the amount of \$2.50. The proceeds of such additional fee shall be deposited in the Highway Safety Operating Trust Fund and be used exclusively to fund a motorcycle driver improvement program implemented pursuant to s. 322.025 or the Florida Motorcycle Safety Education Program established in s. 322.0255.

(d) An ancient or antique motorcycle: \$10 flat.

(2) AUTOMOBILES FOR PRIVATE USE.--

(a) An ancient or antique automobile, as defined in s. 320.086, or a street rod, as defined in s. 320.0863: \$7.50 flat.

(b) Net weight of less than 2,500 pounds: \$14.50 flat. The tax shall increase to \$20 on January 1, 2009; to \$24.50 on January 1, 2010; and to \$29 on January 1, 2011.

(c) Net weight of 2,500 pounds or more, but less than 3,500 pounds: \$22.50 flat. The tax shall increase to \$30 on January 1, 2009; to \$37.50 on January 1, 2010; and to \$45 on January 1, 2011.

(d) Net weight of 3,500 pounds or more: \$32.50 flat. The tax shall increase to \$43.50 on January 1, 2009; to \$54.50 on January 1, 2010; and to \$65 on January 1, 2011.

(e) Beginning January 1, 2012, and on January 1 of each year thereafter, the taxes specified in paragraphs (b), (c) and (d) shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the

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average for the 12-month period ending September 30, 2011, and rounded to the nearest tenth of a dollar.

(3) TRUCKS.--

(a) Net weight of less than 2,000 pounds: \$14.50 flat. The tax shall increase to \$20 on January 1, 2009; to \$25.50 on January 1, 2010; and to \$29 on January 1, 2011.

(b) Net weight of 2,000 pounds or more, but not more than 3,000 pounds: \$22.50 flat. The tax shall increase to \$30 on January 1, 2009; to \$37.50 on January 1, 2010; and to \$45 on January 1, 2011.

(c) Net weight more than 3,000 pounds, but not more than 5,000 pounds: \$32.50 flat. The tax shall increase to \$43.50 on January 1, 2009; to \$54.50 on January 1, 2010; and to \$65 on January 1, 2011.

(d) A truck defined as a "goat," or any other vehicle when used in the field by a farmer or in the woods for the purpose of harvesting a crop, including naval stores, during such harvesting operations, and which is not principally operated upon the roads of the state: \$7.50 flat. The tax shall increase to \$10 on January 1, 2009; to \$12.50 on January 1, 2010; and to \$15 on January 1, 2011. A "goat" is a motor vehicle designed, constructed, and used principally for the transportation of citrus fruit within citrus groves or for the transportation of crops on farms, and which can also be used for the hauling of associated equipment or supplies, including required sanitary equipment, and the towing of farm trailers.

(e) An ancient or antique truck, as defined in s. 320.086: \$7.50 flat.

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1580 (f) Beginning January 1, 2012, and on January 1 of each
1581 year thereafter, the taxes specified in paragraphs (a) through
1582 (d) shall be adjusted by the percentage change in the average of
1583 the Consumer Price Index (All Items) issued by the United States
1584 Department of Labor for the most recent 12-month period ending
1585 September 30, compared to the base year average, which is the
1586 average for the 12-month period ending September 30, 2011, and
1587 rounded to the nearest tenth of a dollar.

1588 (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS
1589 VEHICLE WEIGHT.--

1590 (a) Gross vehicle weight of 5,001 pounds or more, but less
1591 than 6,000 pounds: \$45 flat.

1592 (b) Gross vehicle weight of 6,000 pounds or more, but less
1593 than 8,000 pounds: \$65 flat.

1594 (c) Gross vehicle weight of 8,000 pounds or more, but less
1595 than 10,000 pounds: \$76 flat.

1596 (d) Gross vehicle weight of 10,000 pounds or more, but
1597 less than 15,000 pounds: \$87 flat.

1598 (e) Gross vehicle weight of 15,000 pounds or more, but
1599 less than 20,000 pounds: \$131 flat.

1600 (f) Gross vehicle weight of 20,000 pounds or more, but
1601 less than 26,001 pounds: \$186 flat.

1602 (g) Gross vehicle weight of 26,001 pounds or more, but
1603 less than 35,000: \$240 flat.

1604
1605 (h) Gross vehicle weight of 35,000 pounds or more, but less
1606 than 44,000 pounds: \$300 flat.

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(i) Gross vehicle weight of 44,000 pounds or more, but less than 55,000 pounds: \$572 flat.

(j) Gross vehicle weight of 55,000 pounds or more, but less than 62,000 pounds: \$678 flat.

(k) Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: \$800 flat.

(l) Gross vehicle weight of 72,000 pounds or more: \$979 flat.

(m) Notwithstanding the declared gross vehicle weight, a truck tractor used within a 150-mile radius of its home address shall be eligible for a license plate for a fee of \$240 flat if:

1. The truck tractor is used exclusively for hauling forestry products; or

2. The truck tractor is used primarily for the hauling of forestry products, and is also used for the hauling of associated forestry harvesting equipment used by the owner of the truck tractor.

(n) A truck tractor or heavy truck, not operated as a for-hire vehicle, which is engaged exclusively in transporting raw, unprocessed, and nonmanufactured agricultural or horticultural products within a 150-mile radius of its home address, shall be eligible for a restricted license plate for a fee of \$65 flat, if such vehicle's declared gross vehicle weight is less than 44,000 pounds; or \$240 flat, if such vehicle's declared gross vehicle weight is 44,000 pounds or more and such vehicle only transports:

1. From the point of production to the point of primary manufacture;

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1635 2. From the point of production to the point of assembling
1636 the same; or

1637 3. From the point of production to a shipping point of
1638 either a rail, water, or motor transportation company.

1639
1640 Such not-for-hire truck tractors and heavy trucks used
1641 exclusively in transporting raw, unprocessed, and
1642 nonmanufactured agricultural or horticultural products may be
1643 incidentally used to haul farm implements and fertilizers when
1644 delivered direct to the growers. The department may require any
1645 such documentation deemed necessary to determine eligibility
1646 prior to issuance of this license plate. For the purpose of this
1647 paragraph, "not-for-hire" means the owner of the motor vehicle
1648 must also be the owner of the raw, unprocessed, and
1649 nonmanufactured agricultural or horticultural product, or the
1650 user of the farm implements and fertilizer being delivered.

1651 (o) The taxes specified in this subsection shall increase
1652 by \$10 on January 1, 2009; by an additional \$10 on January 1,
1653 2010; and by an additional \$10 on January 1, 2011.

1654 (p) Beginning January 1, 2012, and on January 1 of each
1655 year thereafter, the taxes specified in this subsection shall be
1656 adjusted by the percentage change in the average of the Consumer
1657 Price Index (All Items) issued by the United States Department
1658 of Labor for the most recent 12-month period ending September
1659 30, compared to the base year average, which is the average for
1660 the 12-month period ending September 30, 2011, and rounded to
1661 the nearest tenth of a dollar.

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(5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE WEIGHT;
SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--

(a)1. A semitrailer drawn by a GVW truck tractor by means
of a fifth-wheel arrangement: \$10 flat per registration year or
any part thereof.

2. A semitrailer drawn by a GVW truck tractor by means of
a fifth-wheel arrangement: \$50 flat per permanent registration.

(b) A motor vehicle equipped with machinery and designed
for the exclusive purpose of well drilling, excavation,
construction, spraying, or similar activity, and which is not
designed or used to transport loads other than the machinery
described above over public roads: \$32.50 flat.

(c) A school bus used exclusively to transport pupils to
and from school or school or church activities or functions
within their own county: \$30 flat.

(d) A wrecker, as defined in s. 320.01(40), which is used
to tow a vessel as defined in s. 327.02(39), a disabled,
abandoned, stolen-recovered, or impounded motor vehicle as
defined in s. 320.01(38), or a replacement motor vehicle as
defined in s. 320.01(39): \$30 flat.

(e) A wrecker, as defined in s. 320.01(40), which is used
to tow any motor vehicle, regardless of whether or not such
motor vehicle is a disabled motor vehicle as defined in s.
320.01(38), a replacement motor vehicle as defined in s.
320.01(39), a vessel as defined in s. 327.02(39), or any other
cargo, as follows:

1. Gross vehicle weight of 10,000 pounds or more, but less
than 15,000 pounds: \$87 flat.

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2. Gross vehicle weight of 15,000 pounds or more, but less than 20,000 pounds: \$131 flat.

3. Gross vehicle weight of 20,000 pounds or more, but less than 26,000 pounds: \$186 flat.

4. Gross vehicle weight of 26,000 pounds or more, but less than 35,000 pounds: \$240 flat.

5. Gross vehicle weight of 35,000 pounds or more, but less than 44,000 pounds: \$300 flat.

6. Gross vehicle weight of 44,000 pounds or more, but less than 55,000 pounds: \$572 flat.

7. Gross vehicle weight of 55,000 pounds or more, but less than 62,000 pounds: \$678 flat.

8. Gross vehicle weight of 62,000 pounds or more, but less than 72,000 pounds: \$800 flat.

9. Gross vehicle weight of 72,000 pounds or more: \$979 flat.

(f) A hearse or ambulance: \$30 flat.

(g) The taxes specified in this subsection, except paragraphs (c) and (f), shall increase by \$10 on January 1, 2009; by an additional \$10 on January 1, 2010; and by an additional \$10 on January 1, 2011.

(h) Beginning January 1, 2012, and on January 1 of each year thereafter, the taxes specified in this subsection, except paragraphs (c) and (f), shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period

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ending September 30, 2011, and rounded to the nearest tenth of a dollar.

(6) MOTOR VEHICLES FOR HIRE.--

(a) Under nine passengers: \$12.50 flat plus \$1 per cwt.

(b) Nine passengers and over: \$12.50 flat plus \$1.50 per cwt.

(c) The flat taxes specified in this subsection shall increase to \$17 on January 1, 2009; to \$21.50 on January 1, 2010; and to \$25 on January 1, 2011.

(d) Beginning January 1, 2012, and on January 1 of each year thereafter, the flat taxes specified in this subsection shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2011, and rounded to the nearest tenth of a dollar.

(7) TRAILERS FOR PRIVATE USE.--

(a) Any trailer weighing 500 pounds or less: \$5 flat per year or any part thereof.

(b) Net weight over 500 pounds: \$2.50 flat plus 75 cents per cwt.

(8) TRAILERS FOR HIRE.--

(a) Net weight under 2,000 pounds: \$2.50 flat plus \$1 per cwt. The flat tax shall increase to \$3.50 on January 1, 2009; to \$4.50 on January 1, 2010; and to \$5 on January 1, 2011.

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(b) Net weight 2,000 pounds or more: \$10 flat plus \$1 per cwt. The flat tax shall increase to \$14 on January 1, 2009; to \$17 on January 1, 2010; and to \$20 on January 1, 2011.

(c) Beginning January 1, 2012, and on January 1 of each year thereafter, the flat taxes specified in this subsection shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2011, and rounded to the nearest tenth of a dollar.

(9) RECREATIONAL VEHICLE-TYPE UNITS.--

(a) A travel trailer or fifth-wheel trailer, as defined by s. 320.01(1)(b), that does not exceed 35 feet in length: \$20 flat.

(b) A camping trailer, as defined by s. 320.01(1)(b)2.: \$10 flat.

(c) A motor home, as defined by s. 320.01(1)(b)4.:

1. Net weight of less than 4,500 pounds: \$20 flat. The tax shall increase to \$27 on January 1, 2009; to \$34 on January 1, 2010; and to \$40 on January 1, 2011.

2. Net weight of 4,500 pounds or more: \$35 flat. The tax shall increase to \$47 on January 1, 2009; to \$59 on January 1, 2010; and to \$70 on January 1, 2011.

(d) A truck camper as defined by s. 320.01(1)(b)3.:

1. Net weight of less than 4,500 pounds: \$20 flat.

2. Net weight of 4,500 pounds or more: \$35 flat.

(e) A private motor coach as defined by s. 320.01(1)(b)5.:

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1. Net weight of less than 4,500 pounds: \$20 flat. The tax shall increase to \$47 on January 1, 2009; to \$59 on January 1, 2010; and to \$70 on January 1, 2011.

2. Net weight of 4,500 pounds or more: \$35 flat. The tax shall increase to \$47 on January 1, 2009; to \$59 on January 1, 2010; and to \$70 on January 1, 2011.

(f) Beginning January 1, 2012, and on January 1 of each year thereafter, the taxes specified in paragraphs (c) and (e) shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2011, and rounded to the nearest tenth of a dollar.

(10) PARK TRAILERS; TRAVEL TRAILERS; FIFTH-WHEEL TRAILERS; 35 FEET TO 40 FEET.--

(a) Park trailers.--Any park trailer, as defined in s. 320.01(1)(b)7.: \$25 flat.

(b) A travel trailer or fifth-wheel trailer, as defined in s. 320.01(1)(b), that exceeds 35 feet: \$25 flat.

(11) MOBILE HOMES.--

(a) A mobile home not exceeding 35 feet in length: \$20 flat.

(b) A mobile home over 35 feet in length, but not exceeding 40 feet: \$25 flat.

(c) A mobile home over 40 feet in length, but not exceeding 45 feet: \$30 flat.

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(d) A mobile home over 45 feet in length, but not exceeding 50 feet: \$35 flat.

(e) A mobile home over 50 feet in length, but not exceeding 55 feet: \$40 flat.

(f) A mobile home over 55 feet in length, but not exceeding 60 feet: \$45 flat.

(g) A mobile home over 60 feet in length, but not exceeding 65 feet: \$50 flat.

(h) A mobile home over 65 feet in length: \$80 flat.

(12) DEALER AND MANUFACTURER LICENSE PLATES.--A franchised motor vehicle dealer, independent motor vehicle dealer, marine boat trailer dealer, or mobile home dealer and manufacturer license plate: \$12.50 flat. The tax shall increase to \$17 on January 1, 2009; to \$21.50 on January 1, 2010; and to \$25 on January 1, 2011. Beginning January 1, 2012, and on January 1 of each year thereafter, the tax shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2011, and rounded to the nearest tenth of a dollar.

(13) EXEMPT OR OFFICIAL LICENSE PLATES.--Any exempt or official license plate: \$3 flat.

(14) LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.--A motor vehicle for hire operated wholly within a city or within 25 miles thereof: \$12.50 flat plus \$1.50 per cwt. The flat tax shall increase to \$17 on January 1, 2009; to \$21.50 on January

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1, 2010; and to \$25 on January 1, 2011. Beginning January 1, 2012, and on January 1 of each year thereafter, the flat tax shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2011, and rounded to the nearest tenth of a dollar.

(15) TRANSPORTER.--Any transporter license plate issued to a transporter pursuant to s. 320.133: \$75 flat. The tax shall increase to \$100 on January 1, 2009; to \$125 on January 1, 2010; and to \$150 on January 1, 2011. Beginning January 1, 2012, and on January 1 of each year thereafter, the tax shall be adjusted by the percentage change in the average of the Consumer Price Index (All Items) issued by the United States Department of Labor for the most recent 12-month period ending September 30, compared to the base year average, which is the average for the 12-month period ending September 30, 2011, and rounded to the nearest tenth of a dollar.

Section 19. Section 336.021, Florida Statutes, is amended to read:

336.021 County transportation system; levy of ninth-cent fuel tax on motor fuel and diesel fuel.--

(1)(a) In addition to other taxes allowed by law, there shall be levied as provided in ~~Any county in the state, by extraordinary vote of the membership of its governing body or subject to a referendum, may levy the tax imposed by ss.~~ 206.41(1)(d) and 206.87(1)(b) a local fuel tax upon every gallon

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of motor fuel and diesel fuel sold in a county and taxed under the provisions of part I or part II of chapter 206. County and municipal governments may use the moneys received under this paragraph only for transportation expenditures as defined in s. 336.025(7).

(b) The governing body of the county may, by joint agreement with one or more of the municipalities located therein, provide for the transportation purposes authorized under paragraph (a) and the distribution of the proceeds of this tax within both the unincorporated and incorporated areas of the county. The provisions for refund provided in ss. 206.625 and 206.64 shall not be applicable to such tax levied by any county.

(c) Local fuel ~~option~~ taxes collected on sales or use of diesel fuel in this state shall be distributed in the following manner:

1. The fiscal year of July 1, 1995, through June 30, 1996, shall be the base year for all distributions.

2. Each year the tax collected, less the service and administrative charges enumerated in s. 215.20 and the allowances allowed under s. 206.91, on the number of gallons reported, up to the total number of gallons reported in the base year, shall be distributed to each county using the distribution percentage calculated for the base year.

3. After the distribution of taxes pursuant to subparagraph 2., additional taxes available for distribution shall first be distributed pursuant to this subparagraph. A distribution shall be made to each county in which a qualified new retail station is located. A qualified new retail station is

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1883 a retail station that began operation after June 30, 1996, and
1884 that has sales of diesel fuel exceeding 50 percent of the sales
1885 of diesel fuel reported in the county in which it is located
1886 during the 1995-1996 state fiscal year. The determination of
1887 whether a new retail station is qualified shall be based on the
1888 total gallons of diesel fuel sold at the station during each
1889 full month of operation during the 12-month period ending
1890 January 31, divided by the number of full months of operation
1891 during those 12 months, and the result multiplied by 12. The
1892 amount distributed pursuant to this subparagraph to each county
1893 in which a qualified new retail station is located shall equal
1894 the local fuel ~~option~~ taxes due on the gallons of diesel fuel
1895 sold by the new retail station during the year ending January
1896 31, less the service charges enumerated in s. 215.20 and the
1897 dealer allowance provided for by s. 206.91. Gallons of diesel
1898 fuel sold at the qualified new retail station shall be certified
1899 to the department by the county requesting the additional
1900 distribution by June 15, 1997, and by March 1 in each subsequent
1901 year. The certification shall include the beginning inventory,
1902 fuel purchases and sales, and the ending inventory for the new
1903 retail station for each month of operation during the year, the
1904 original purchase invoices for the period, and any other
1905 information the department deems reasonable and necessary to
1906 establish the certified gallons. The department may review and
1907 audit the retail dealer's records provided to a county to
1908 establish the gallons sold by the new retail station.
1909 Notwithstanding the provisions of this subparagraph, when more
1910 than one county qualifies for a distribution pursuant to this

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1911 subparagraph and the requested distributions exceed the total
1912 taxes available for distribution, each county shall receive a
1913 prorated share of the moneys available for distribution.

1914 4. After the distribution of taxes pursuant to
1915 subparagraph 3., all additional taxes available for distribution
1916 shall be distributed based on vehicular diesel fuel storage
1917 capacities in each county pursuant to this subparagraph. The
1918 total vehicular diesel fuel storage capacity shall be
1919 established for each fiscal year based on the registration of
1920 facilities with the Department of Environmental Protection as
1921 required by s. 376.303 for the following facility types: retail
1922 stations, fuel user/nonretail, state government, local
1923 government, and county government. Each county shall receive a
1924 share of the total taxes available for distribution pursuant to
1925 this subparagraph equal to a fraction, the numerator of which is
1926 the storage capacity located within the county for vehicular
1927 diesel fuel in the facility types listed in this subparagraph
1928 and the denominator of which is the total statewide storage
1929 capacity for vehicular diesel fuel in those facility types. The
1930 vehicular diesel fuel storage capacity for each county and
1931 facility type shall be that established by the Department of
1932 Environmental Protection by June 1, 1997, for the 1996-1997
1933 fiscal year, and by January 31 for each succeeding fiscal year.
1934 The storage capacities so established shall be final. The
1935 storage capacity for any new retail station for which a county
1936 receives a distribution pursuant to subparagraph 3. shall not be
1937 included in the calculations pursuant to this subparagraph.

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(d) The tax received by the department on motor fuel pursuant to this paragraph shall be distributed monthly by the department to the county reported by the terminal suppliers, wholesalers, and importers as the destination of the gallons distributed for retail sale or use. The tax on diesel fuel shall be distributed monthly by the department to each county as provided in paragraph (c).

(2)(a) The tax collected by the department pursuant to subsection (1) shall be transferred to the Ninth-cent Fuel Tax Trust Fund, which fund is created for distribution to the counties pursuant to paragraph (1)(d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative cost shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the number of dealers who are registered for purposes of chapter 212 on June 30th of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the tax levied by any county and shall adopt rules necessary to enforce this section, which

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rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.8745, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of the tax imposed pursuant to this section as if fully set out in this section.

(b) The provisions of s. 206.43(7) shall apply to the incorrect reporting of the tax levied under this section.

(3) It is expressly recognized and declared by the Legislature that the establishment, operation, and maintenance of a transportation system and related facilities and the acquisition, construction, reconstruction, and maintenance of roads and streets fulfill a public purpose and that payment of the costs and expenses therefor may be made from county general funds, special taxing district funds, or such other funds as may be authorized by special or general law. Counties are authorized to expend the funds received under this section in conjunction with the state or federal government in joint projects.

~~(4)(a) A certified copy of the ordinance proposing to levy the tax pursuant to referendum shall be furnished by the county to the department within 10 days after approval of such ordinance. Furthermore, the county levying the tax pursuant to referendum shall notify the department within 10 days after the~~

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1994 ~~passage of the referendum of such passage and of the time period~~
1995 ~~during which the tax will be levied. The failure to furnish the~~
1996 ~~certified copy will not invalidate the passage of the ordinance.~~

1997 ~~(b) A county levying the tax pursuant to ordinance shall~~
1998 ~~notify the department within 10 days after the governing body of~~
1999 ~~the county adopts the ordinance and, at the same time, furnish~~
2000 ~~the department with a certified copy of the ordinance.~~

2001 ~~(5) All impositions of the tax shall be levied before July~~
2002 ~~1 of each year to be effective January 1 of the following year.~~
2003 ~~However, levies of the tax which were in effect on July 1, 2002,~~
2004 ~~and which expire on August 31 of any year may be reimposed at~~
2005 ~~the current authorized rate to be effective September 1 of the~~
2006 ~~year of expiration. All impositions shall be required to end on~~
2007 ~~December 31 of a year. A decision to rescind the tax shall not~~
2008 ~~take effect on any date other than December 31 and shall require~~
2009 ~~a minimum of 60 days' notice to the department of such decision.~~

2010 ~~(4)(6)~~ Notwithstanding any other provision of this
2011 section, the tax authorized pursuant to this section shall be
2012 levied in every county at the rate of 1 cent per gallon of
2013 diesel fuel beginning January 1, 1994.

2014 Section 20. Section 336.025, Florida Statutes, is amended
2015 to read:

2016 336.025 County transportation system; levy of local option
2017 fuel tax on motor fuel and diesel fuel.--

2018 (1)(a) In addition to other taxes allowed by law, there
2019 shall ~~may~~ be levied as provided in ss. 206.41(1)(e) and
2020 206.87(1)(c) a ~~1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent~~
2021 local ~~option~~ fuel tax upon every gallon of motor fuel and diesel

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fuel sold in a county and taxed under the provisions of part I or part II of chapter 206. County and municipal governments may use moneys received pursuant to this paragraph only for transportation expenditures.

~~1. All impositions and rate changes of the tax shall be levied before July 1 to be effective January 1 of the following year for a period not to exceed 30 years, and the applicable method of distribution shall be established pursuant to subsection (3) or subsection (4). However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate effective September 1 of the year of expiration. Upon expiration, the tax may be relevied provided that a redetermination of the method of distribution is made as provided in this section.~~

~~2. County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures.~~

~~3. Any tax levied pursuant to this paragraph may be extended on a majority vote of the governing body of the county. A redetermination of the method of distribution shall be established pursuant to subsection (3) or subsection (4), if, after July 1, 1986, the tax is extended or the tax rate changed, for the period of extension or for the additional tax.~~

(b) In addition to other taxes allowed by law, there shall ~~may~~ be levied as provided in s. 206.41(1)(e) a ~~1-cent, 2-cent, 3-cent, 4-cent, or~~ 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the

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provisions of part I of chapter 206. ~~The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.~~

~~1. All impositions and rate changes of the tax shall be levied before July 1, to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate effective September 1 of the year of expiration.~~

~~1.2.~~ The county may, ~~prior to levy of the tax,~~ establish by interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest

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as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

~~2.3-~~ County and municipal governments shall use moneys received pursuant to this paragraph for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads.

(c) Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through the provisions of this section and may pledge the revenues from local option fuel taxes to secure the payment of the bonds. Counties and municipalities may join together for the issuance of bonds issued pursuant to this section.

(d) If an interlocal agreement entered into under this section does not provide for automatic adjustments or periodic review by the local governmental entities of the method of distribution of

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2106 local ~~option~~ fuel tax revenues, the parties to the agreement
2107 shall review and hold public hearings on the terms of the
2108 agreement at least every 2 years.

2109 (2)(a) The tax levied pursuant to paragraph (1)(a) shall
2110 be collected and remitted in the same manner provided by ss.
2111 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to
2112 paragraph (1)(b) shall be collected and remitted in the same
2113 manner provided by s. 206.41(1)(e). The taxes remitted pursuant
2114 to this section shall be transferred to the Local ~~Option~~ Fuel
2115 Tax Trust Fund, which fund is created for distribution to the
2116 county and eligible municipal governments within the county in
2117 which the tax was collected and which fund is subject to the
2118 service charge imposed in chapter 215. The tax shall be
2119 distributed monthly by the department in the same manner
2120 provided by s. 336.021(1)(c) and (d). The department shall
2121 deduct the administrative costs incurred by it in collecting,
2122 administering, enforcing, and distributing back to the counties
2123 the tax, which administrative costs may not exceed 2 percent of
2124 collections authorized by this section. The total administrative
2125 costs shall be prorated among ~~those counties levying the tax~~
2126 according to the following formula, which shall be revised on
2127 July 1 of each year: Two-thirds of the amount deducted shall be
2128 based on the county's proportional share of the number of
2129 dealers who are registered for purposes of chapter 212 on June
2130 30 of the preceding state fiscal year, and one-third of the
2131 amount deducted shall be based on the county's share of the
2132 total amount of the tax collected during the preceding state
2133 fiscal year. The department has the authority to prescribe and

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publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the taxes levied in ~~by~~ any county and shall promulgate such rules as may be necessary for the enforcement of this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of taxes imposed pursuant to this section as if fully set out in this section.

(b) The provisions of s. 206.43(7) shall apply to the incorrect reporting of the tax levied under this section.

(c) The provisions for refund provided in s. 206.625 are not applicable to the tax levied pursuant to paragraph (1)(a) or paragraph (1)(b) by any county.

~~(3) The tax authorized pursuant to paragraph (1)(a) shall be levied using either of the following procedures:~~

~~(a) The tax may be levied by an ordinance adopted by a majority vote of the governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:~~

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2162 (3)(a)1- The county may, prior to June 1, establish by
2163 interlocal agreement with one or more of the municipalities
2164 located therein, representing a majority of the population of
2165 the incorporated area within the county, a distribution formula
2166 for dividing the entire proceeds of the local ~~option~~ fuel tax
2167 among the county government and all eligible municipalities
2168 within the county. If no interlocal agreement exists, a new
2169 interlocal agreement may be established prior to August 1, 1986,
2170 or June 1 of any year thereafter pursuant to this paragraph
2171 ~~subparagraph~~. However, any interlocal agreement agreed to under
2172 this paragraph ~~subparagraph~~ after the initial imposition of the
2173 tax, ~~extension of the tax~~, or change in the tax rate authorized
2174 in this section shall under no circumstances materially or
2175 adversely affect the rights of holders of outstanding bonds
2176 which are backed by taxes authorized by this section, and the
2177 amounts distributed to the county government and each
2178 municipality shall not be reduced below the amount necessary for
2179 the payment of principal and interest and reserves for principal
2180 and interest as required under the covenants of any bond
2181 resolution outstanding on the date of establishment of the new
2182 interlocal agreement.

2183 ~~2. If an interlocal agreement has not been executed~~
2184 ~~pursuant to subparagraph 1., the county may, prior to June 10,~~
2185 ~~adopt a resolution of intent to levy the tax allowed in~~
2186 ~~paragraph (1)(a).~~

2187 (b)3- Notwithstanding paragraph (a) ~~subparagraphs 1. and~~
2188 ~~2.~~, any inland county with a population greater than 500,000 as
2189 of July 1, 1996, with an interlocal agreement with one or more

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2190 of the incorporated areas within the county established pursuant
2191 to paragraph (a) ~~subparagraph 1.~~ must utilize the population
2192 estimates of local governmental units as of April 1 of each year
2193 pursuant to s. 186.901, for dividing the proceeds of the local
2194 ~~option~~ fuel tax contained in such interlocal agreement. However,
2195 any interlocal agreement agreed to under this subparagraph after
2196 the initial imposition of the tax, ~~extension of the tax,~~ or
2197 change in the tax rate authorized in this section shall under no
2198 circumstances materially or adversely affect the rights of
2199 holders of outstanding bonds which are backed by taxes
2200 authorized by this section, and the amounts distributed to the
2201 county government and each municipality shall not be reduced
2202 below the amount necessary for the payment of principal and
2203 interest and reserves for principal and interest as required
2204 under the covenants of any bond resolution outstanding on the
2205 date of establishment of the new interlocal agreement.

2206 ~~(b) If no interlocal agreement or resolution is adopted~~
2207 ~~pursuant to subparagraph (a)1. or subparagraph (a)2.,~~
2208 ~~municipalities representing more than 50 percent of the county~~
2209 ~~population may, prior to June 20, adopt uniform resolutions~~
2210 ~~approving the local option tax, establishing the duration of the~~
2211 ~~levy and the rate authorized in paragraph (1)(a), and setting~~
2212 ~~the date for a countywide referendum on whether to levy the tax.~~
2213 ~~A referendum shall be held in accordance with the provisions of~~
2214 ~~such resolution and applicable state law, provided that the~~
2215 ~~county shall bear the costs thereof. The tax shall be levied and~~
2216 ~~collected countywide on January 1 following 30 days after voter~~
2217 ~~approval.~~

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2218 (4)(a) If no interlocal agreement has been executed
2219 pursuant to subparagraph (1)(b)1. or paragraph (3)(a), the tax
2220 authorized pursuant to paragraph (1)(a) is levied under the
2221 circumstances of subparagraph (3)(a)2. or paragraph (3)(b), the
2222 proceeds of the tax shall be distributed among the county
2223 government and eligible municipalities based on the
2224 transportation expenditures of each for the immediately
2225 preceding 5 fiscal years, as a proportion of the total of such
2226 expenditures for the county and all municipalities within the
2227 county. After the initial levy of a tax being distributed
2228 pursuant to the provisions of this paragraph, the proportions
2229 shall be recalculated every 10 years based on the transportation
2230 expenditures of the immediately preceding 5 years. However, such
2231 recalculation shall under no circumstances materially or
2232 adversely affect the rights of holders of bonds outstanding on
2233 July 1, 1986, which are backed by taxes authorized in paragraph
2234 (1)(a), and the amounts distributed to the county government and
2235 each municipality shall not be reduced below the amount
2236 necessary for the payment of principal and interest and reserves
2237 for principal and interest as required under the covenants of
2238 any bond resolution outstanding on the date of the
2239 recalculation.

2240 (b) Any newly incorporated municipality which is eligible
2241 for participation in the distribution of moneys under parts II
2242 and VI of chapter 218 ~~and which is located in a county levying~~
2243 ~~the tax pursuant to paragraph (1)(a) or paragraph (1)(b)~~ is
2244 entitled to receive a share of the tax revenues. Distribution of
2245 such revenues to a newly incorporated municipality shall begin

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in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the lane miles within the jurisdiction or responsibility of the municipality, in which case the county's share shall be reduced proportionately; or

2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized in this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the redistribution.

(5)(a) By July 1 of each year, the county shall ~~notify the Department of Revenue of the rate of the taxes levied pursuant to paragraphs (1)(a) and (b), and of its decision to rescind or change the rate of a tax, if applicable, and shall provide the department with a certified copy of the interlocal agreement established under subparagraph (1)(b)1. or paragraph (3)(a) subparagraph (1)(b)2. or subparagraph (3)(a)1. with distribution proportions established by such agreement or pursuant to subsection (4), if applicable. A decision to rescind a tax shall not take effect on any date other than December 31 and shall~~

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~~require a minimum of 60 days' notice to the Department of
Revenue of such decision.~~

(b) Any dispute as to the determination by the county of distribution proportions shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the commission. Pending final disposition of such proceeding, the tax shall be collected pursuant to this section, and such funds shall be held in escrow by the clerk of the circuit court of the county until final disposition.

(6) Only those municipalities and counties eligible for participation in the distribution of moneys under parts II and VI of chapter 218 are eligible to receive moneys under this section. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in proportion to other moneys distributed pursuant to this section.

(7) For the purposes of this section, "transportation expenditures" means expenditures by the local government from local or state shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

(a) Public transportation operations and maintenance.

(b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.

(c) Roadway and right-of-way drainage.

(d) Street lighting.

(e) Traffic signs, traffic engineering, signalization, and pavement markings.

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2301 (f) Bridge maintenance and operation.

2302 (g) Debt service and current expenditures for

2303 transportation capital projects in the foregoing program areas,

2304 including construction or reconstruction of roads and sidewalks.

2305 (8) In addition to the uses specified in subsection (7),

2306 the governing body of a county with a population of 50,000 or

2307 less on April 1, 1992, or the governing body of a municipality

2308 within such a county may use the proceeds of the tax levied

2309 pursuant to paragraph (1)(a) in any fiscal year to fund

2310 infrastructure projects, if such projects are consistent with

2311 the local government's approved comprehensive plan or, if the

2312 approval or denial of the plan has not become final, consistent

2313 with the plan last submitted to the state land planning agency.

2314 In addition, no more than an amount equal to the proceeds from 4

2315 cents per gallon of the tax imposed pursuant to paragraph (1)(a)

2316 may be used by such county for the express and limited purpose

2317 of paying for a court-ordered refund of special assessments.

2318 Except as provided in subsection (7), such funds shall not be

2319 used for the operational expenses of any infrastructure. Such

2320 funds may be used for infrastructure projects under this

2321 subsection only after the local government, prior to the fiscal

2322 year in which the funds are proposed to be used, or if pledged

2323 for bonded indebtedness, prior to the fiscal year in which the

2324 bonds will be issued, has held a duly noticed public hearing on

2325 the proposed use of the funds and has adopted a resolution

2326 certifying that the local government has met all of the

2327 transportation needs identified in its approved comprehensive

2328 plan or, if the approval or denial of the plan has not become

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2329 final, consistent with the plan last submitted to the state land
2330 planning agency. The proceeds shall not be pledged for bonded
2331 indebtedness for a period exceeding 10 years, except that, for
2332 the express and limited purpose of using such proceeds in any
2333 fiscal year to pay a court-ordered refund of special
2334 assessments, the proceeds may be pledged for bonded indebtedness
2335 not exceeding 15 years. For the purposes of this subsection,
2336 "infrastructure" has the same meaning as provided in s. 212.055.

2337 (9) Notwithstanding any other provision of this section,
2338 the tax on diesel fuel authorized in this section shall be
2339 levied in every county at the rate of 6 cents per net gallon.

2340 Section 22. Section 339.2816, Florida Statutes, is amended
2341 to read:

2342 339.2816 Small County Road Assistance Program.—

2343 (1) There is created within the Department of
2344 Transportation the Small County Road Assistance Program. The
2345 purpose of this program is to assist small county governments in
2346 resurfacing or reconstructing county roads.

2347 (2) For the purposes of this section, the term "small
2348 county" means any county that has a population of 75,000 or less
2349 according to 1990 federal census data.

2350 (3) Beginning with fiscal year 1999-2000 until fiscal year
2351 2009-2010 up to \$25 million annually from the State
2352 Transportation Trust Fund may be used for the purposes of
2353 funding the Small County Road Assistance Program as described in
2354 this section.

2355 (4)(a) Small counties shall be eligible to compete for
2356 funds that have been designated for the Small County Road

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2357 Assistance Program for resurfacing or reconstruction projects on
2358 county roads that were part of the county road system on June
2359 10, 1995. Capacity improvements on county roads shall not be
2360 eligible for funding under the program.

2361 (b) In determining a county's eligibility for assistance
2362 under this program, the department may consider whether the
2363 county has attempted to keep county roads in satisfactory
2364 condition and shall use ~~, including the amount of local option~~
2365 ~~fuel tax and ad valorem millage rate imposed by the county. The~~
2366 ~~department may also consider the extent to which the county has~~
2367 ~~offered to provide a match of local funds with state funds~~
2368 ~~provided under the program. At a minimum, small counties shall~~
2369 ~~be eligible only if:~~

2370 ~~1. The county has enacted the maximum rate of the local~~
2371 ~~option fuel tax authorized by s. 336.025(1)(a), and has imposed~~
2372 ~~an ad valorem millage rate of at least 8 mills; or~~

2373 ~~2. The county has imposed an ad valorem millage rate of 10~~
2374 ~~mills.~~

2375 ~~(e)~~ the following criteria shall be used to prioritize
2376 road projects for funding under the program:

2377 1. The primary criterion is the physical condition of the
2378 road as measured by the department.

2379 2. As secondary criteria the department may consider:

2380 a. Whether a road is used as an evacuation route.

2381 b. Whether a road has high levels of agricultural travel.

2382 c. Whether a road is considered a major arterial route.

2383 d. Whether a road is considered a feeder road.

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2384 e. Other criteria related to the impact of a project on
2385 the public road system or on the state or local economy as
2386 determined by the department.

2387 (5) The department is authorized to administer contracts
2388 on behalf of a county selected to receive funding for a project
2389 under this section. All projects funded under this section shall
2390 be included in the department's work program developed pursuant
2391 to s. 339.135.

2392 Section 23. Except as otherwise provided herein, this act
2393 shall take effect July 1, 2008.