

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

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

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.--

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

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

104 (3) Prior to being licensed, an exporter must post a bond  
105 with the department equal to 3 times the total state and local  
106 ~~option~~ taxes that would be due if sold for highway use in  
107 Florida, based on the average monthly number of gallons of motor  
108 and diesel fuel to be exported, subject to the maximum bonding  
109 restrictions for motor fuels in s. 206.05 and diesel fuels in s.  
110 206.90. To the extent that a taxpayer already has established a

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.

138 (2) A person engaged in any activity taxable under this  
139 chapter may not advertise or hold out to the public, in any  
140 manner, directly or indirectly, that he or she will absorb all  
141 or any part of the tax, or that he or she will relieve the  
142 purchaser of the payment of all or any part of the tax, or that  
143 the tax will not be added to the selling price of the property  
144 or services sold or released or, when added, that it or any part  
145 thereof will be refunded either directly or indirectly by any  
146 method whatsoever. A person who violates this provision with  
147 respect to advertising or refund commits a misdemeanor of the  
148 second degree, punishable as provided in s. 775.082 or s.  
149 775.083. A second or subsequent offense constitutes a  
150 misdemeanor of the first degree, punishable as provided in s.  
151 775.082 or s. 775.083.

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

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

160 206.41 State taxes imposed on motor fuel.--

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

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

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

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~~ 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

222 12-month period ending September 30, 1990, and rounded to the  
223 nearest tenth of a cent.

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

228 (g)1. An additional tax is imposed on each net gallon of  
229 motor fuel, which tax is on the privilege of selling motor fuel  
230 and which is designated the "fuel sales tax," at a rate  
231 determined pursuant to this paragraph. Before January 1 of 1997,  
232 and of each year thereafter, the department shall determine the  
233 tax rate applicable to the sale of fuel for the forthcoming 12-  
234 month period beginning January 1, rounded to the nearest tenth  
235 of a cent, by adjusting the initially established tax rate of  
236 6.9 cents per gallon by the percentage change in the average of  
237 the Consumer Price Index issued by the United States Department  
238 of Labor for the most recent 12-month period ending September  
239 30, compared to the base year average, which is the average for  
240 the 12-month period ending September 30, 1989. However, the tax  
241 rate shall not be lower than 6.9 cents per gallon.

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

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

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

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

284 (3) Motor fuel contained in the fuel tanks of any motor  
285 vehicle entering this state and used to propel such motor  
286 vehicle into Florida from another state shall be exempt from the  
287 taxes imposed by this part. Motor fuel supplied by a vehicle  
288 manufacturer and contained in the fuel tanks of a new and  
289 untitled motor vehicle shall be exempt from the taxes imposed by  
290 this part. "Fuel tanks" shall mean the reservoir or receptacle  
291 attached to the motor vehicle by the manufacturer as the  
292 container for fuel used to propel the vehicle.

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

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

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

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

329 2. For the purposes of this paragraph, "agricultural and  
330 aquacultural purposes" means motor fuel used in any tractor,  
331 vehicle, or other farm equipment which is used exclusively on a  
332 farm or for processing farm products on the farm, and no part of

333 | which fuel is used in any vehicle or equipment driven or  
334 | operated upon the public highways of this state. This  
335 | restriction does not apply to the movement of a farm vehicle or  
336 | farm equipment between farms. The transporting of bees by water  
337 | and the operating of equipment used in the apiary of a beekeeper  
338 | shall be also deemed an agricultural purpose.

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

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

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

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

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

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

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

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 permit holder files refund claims from year  
400 to year. In the event the permit holder 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.

- 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.

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.

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

500 of the department, keep at his or her residence or principal  
501 place of business in this state a record of each purchase of  
502 motor fuel or diesel fuel from a terminal supplier, importer,  
503 blender, exporter, or wholesaler, or his or her authorized  
504 agent; the number of gallons purchased; the name of the seller;  
505 the date of the purchase; and the sale price.

506 3. The records required to be kept under this paragraph  
507 are subject, at all reasonable hours, to audit or inspection by  
508 the department or by any person duly authorized by the  
509 department. Such records shall be preserved and may not be  
510 destroyed until the period specified in s. 215.26(2) has  
511 elapsed.

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

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

523 (g) If any taxes are refunded erroneously, the department  
524 shall advise the payee by registered mail of the erroneous  
525 refund. If the payee fails to reimburse the state within 15 days  
526 after the receipt of the letter, an action may be instituted by  
527 the department against such payee in the circuit court, and the

SR0036

07-08

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

530 (h) No person shall:

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

534 2. Fraudulently obtain a refund of such taxes;

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

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

539 (i) The refund permit of any person who violates any  
540 provision of this subsection shall be revoked by the department  
541 and may not be reissued until 2 years have elapsed from the date  
542 of such revocation. The refund permit of any person who violates  
543 any other provision of this chapter may be suspended by the  
544 department for any period, in its discretion, not exceeding 6  
545 months.

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

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

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

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

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

558 | 2. The removal is at the refinery rack.

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

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

564 | 2. The entry is not by bulk transfer.

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

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

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

576 | 206.414 Collection of certain taxes; prohibited credits  
 577 | and refunds.--

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

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)~~

SR0036

07-08

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

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

614 206.43 Terminal supplier, importer, exporter, blender, and  
615 wholesaler to report to department monthly; deduction.—The taxes  
616 levied and assessed as provided in this part shall be paid to  
617 the department monthly in the following manner:

618 (1)(a) Taxes are due on the first day of the succeeding  
619 month and shall be paid on or before the 20th day of each month.  
620 The terminal supplier, importer, exporter, blender, or  
621 wholesaler shall mail to the department verified reports on  
622 forms prescribed by the department and shall at the same time  
623 pay to the department the amount of tax computed to be due.  
624 However, if the 20th day falls on a Saturday, a Sunday, or a  
625 federal or state legal holiday, returns shall be accepted if  
626 postmarked on the next succeeding workday. The terminal supplier  
627 or importer shall deduct from the amount of tax shown by the  
628 report to be payable an amount equivalent to .2 percent of the  
629 tax on motor fuels imposed by s. 206.41(1)(a), (b), (c), (g) and  
630 (h) ~~s. 206.41(1)(a), (b), (c), and (g)~~, which deduction is  
631 hereby allowed to the terminal supplier or importer on account  
632 of services and expenses in complying with the provisions of the  
633 law. The allowance on taxable gallons of motor fuel sold to  
634 persons licensed under this chapter shall not be deductible  
635 unless the terminal supplier or importer has allowed 50 percent  
636 of the allowance provided by this section to a purchaser with a  
637 valid wholesaler or terminal supplier license. However, this

638 allowance shall not be deductible unless payment of the tax is  
639 made on or before the 20th day of the month as herein required.  
640 The United States post office date stamped on the envelope in  
641 which the report is submitted shall be considered as the date  
642 the report is received by the department. Nothing in this  
643 subsection shall be construed to authorize a deduction from the  
644 constitutional fuel tax or fuel sales tax.

645 (b) In addition to the allowance authorized by paragraph  
646 (a), every terminal supplier and wholesaler shall be entitled to  
647 a deduction of 1.1 percent of the tax imposed under s.  
648 206.41(1)(d) and the first 6 cents of tax imposed under s.  
649 206.41(1)(e), which deduction is hereby allowed on account of  
650 services and expenses in complying with the provisions of this  
651 part. This allowance shall not be deductible unless payment of  
652 the tax is made on or before the 20th day of the month as herein  
653 required.

654 (2) Such report may show in detail the number of gallons  
655 so sold and delivered by the terminal supplier, importer,  
656 exporter, blender, or wholesaler in the state, and the  
657 destination as to the county in the state to which the motor  
658 fuel was delivered for resale at retail or use shall be  
659 specified in the report. The total taxable gallons sold shall  
660 agree with the total gallons reported to the county destinations  
661 for resale at retail or use. All gallons of motor fuel sold  
662 shall be invoiced and shall name the county of destination for  
663 resale at retail or use.

664 (3) All terminal suppliers, importers, exporters,  
665 blenders, and wholesalers shall report monthly:

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

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

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

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

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

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

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).

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

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

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

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

773 206.47 Distribution of constitutional fuel tax pursuant to  
774 State Constitution.--

775 (1) The constitutional fuel tax shall be allocated among  
776 the several counties in accordance with the formula stated in s.  
777 16, Art. IX of the State Constitution of 1885, as amended, to

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.

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

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

835 (7) The fuel tax funds credited to each county will be  
836 first distributed to meet the debt service requirements, if any,  
837 of the s. 16, Art. IX debt assumed or refunded by the State  
838 Board of Administration payable from the constitutional fuel  
839 tax. The remaining fuel tax funds credited to each county are  
840 surplus fuel tax funds and shall be distributed as provided by  
841 s. 9(c), Art. XII of the State Constitution or by law pursuant  
842 to that section and shall be used for the acquisition,  
843 construction, and maintenance of roads. For the purposes of this  
844 subsection, the term "maintenance" includes periodic maintenance  
845 and routine maintenance, as defined in s. 334.03, and may  
846 include the construction and installation of traffic signals,  
847 sidewalks, bicycle paths, and landscaping. The funds may be used  
848 as matching funds for any federal, state, or private grant  
849 specifically related to these purposes.

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

858 (9) The State Board of Administration will, in each fiscal  
859 year, distribute the 80-percent surplus fuel tax allocated to  
860 each county to the debt service requirements of each bond issue

861 | pledging the 80-percent surplus accruing to that county under  
 862 | the provisions of s. 16, Art. IX of the State Constitution of  
 863 | 1885, as amended. The remaining 80-percent surplus fuel tax  
 864 | funds will be advanced monthly, to the extent practicable, to  
 865 | the boards of county commissioners for use in the county.

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

875 |       (11) After receiving the fuel tax collections for the 12th  
 876 | month of each fiscal year, the State Board of Administration  
 877 | shall make a complete and total distribution of all earnings on  
 878 | investments and remaining fuel tax collected during the fiscal  
 879 | year, taking into account all the requirements of s. 16, Art. IX  
 880 | of the State Constitution of 1885, as amended, of bonds pledging  
 881 | all or any portion of the constitutional fuel tax accruing  
 882 | thereunder, and s. 9(c), Art. XII of the revised State  
 883 | Constitution of 1968, as amended.

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

886 |       206.607 National System Tax; deposit of proceeds;  
 887 | distribution.--Moneys received pursuant to ss. 206.41(1)(h) and  
 888 | 206.87(1)(f) shall be deposited in the Fuel Tax Collection Trust

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.

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

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.

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

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

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

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

980 2. The removal is at the refinery rack.

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

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

986 2. The entry is not by bulk transfer.

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

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

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

998 206.8745 Credits and refund claims.--

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

SR0036

07-08

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.

1054 (b) The annual refund claim shall be submitted prior to  
1055 April 1 of the year subsequent to the year in which the tax was  
1056 paid.

1057 (c) No refund shall be allowed on purchases of less than  
1058 2,500 gallons per calendar year.

1059 (d) The purchaser shall submit, with the refund request,  
1060 original purchase invoices showing the taxes paid.

1061 (e) The purchaser shall remit as an offset to the refund  
1062 the sales tax due under chapter 212 based on the purchase price  
1063 of the fuel net of the state tax refunded.

1064 (8) Undyed, tax-paid diesel fuel purchased in this state  
1065 and consumed by the engine of a qualified motor coach during  
1066 idle time for the purpose of running climate control systems and  
1067 maintaining electrical systems for the motor coach is subject to  
1068 a refund. As used in this subsection, the term "qualified motor  
1069 coach" means a privately owned vehicle that is designed to carry  
1070 nine or more passengers, that has a gross vehicle weight of at  
1071 least 33,000 pounds, that is used exclusively in the commercial  
1072 application of transporting passengers for compensation, and  
1073 that has the capacity to measure diesel fuel consumed in Florida  
1074 during idling, separate from diesel fuel consumed to propel the  
1075 vehicle in this state, by way of an on-board computer.

1076 (a) The purchaser may make one claim for refund per  
1077 calendar year.

1078 (b) The annual refund claim must be submitted before April  
1079 1 of the year following the year in which the tax was paid and  
1080 after December 31, 2000.

1081 (c) The purchaser must submit original or copies of  
 1082 original purchase invoices showing the taxes paid, or, in lieu  
 1083 of original invoices, a purchaser may submit a schedule of  
 1084 purchases containing the information required by s.  
 1085 206.41(5)(b)1.

1086 (d) The purchaser must remit, as an offset to the refund,  
 1087 sales tax due under chapter 212 based on the purchase price of  
 1088 the fuel, net of the state tax refunded.

1089  
 1090 The Department of Revenue may adopt rules to administer this  
 1091 subsection.

1092 Section 10. Section 212.20, Florida Statutes, is amended  
 1093 to read:

1094 212.20 Funds collected, disposition; additional powers of  
 1095 department; operational expense; refund of taxes adjudicated  
 1096 unconstitutionally collected.--

1097 (1) The department shall pay over to the Chief Financial  
 1098 Officer of the state all funds received and collected by it  
 1099 under the provisions of this chapter, to be credited to the  
 1100 account of the General Revenue Fund of the state.

1101 Notwithstanding any other provision of law to the contrary,  
 1102 moneys received pursuant to ss. 212.05(1)(a)1.b. and  
 1103 212.06(1)(a) as they relate to the sale of motor vehicles, after  
 1104 deducting the administrative costs incurred by the department in  
 1105 collecting, administering, enforcing, and distributing the tax,  
 1106 which administrative costs may not exceed 2 percent of  
 1107 collections, shall be distributed to the State Transportation  
 1108 Trust Fund for use as provided by law.

1109 (2) The department is authorized to employ all necessary  
 1110 assistants to administer this chapter properly and is also  
 1111 authorized to purchase all necessary supplies and equipment  
 1112 which may be required for this purpose.

1113 (3) The estimated amount of money needed for the  
 1114 administration of this chapter shall be included by the  
 1115 department in its annual legislative budget request for the  
 1116 operation of its office.

1117 (4) When there has been a final adjudication that any tax  
 1118 pursuant to s. 212.0596 was levied, collected, or both, contrary  
 1119 to the Constitution of the United States or the State  
 1120 Constitution, the department shall, in accordance with rules,  
 1121 determine, based upon claims for refund and other evidence and  
 1122 information, who paid such tax or taxes, and refund to each such  
 1123 person the amount of tax paid. For purposes of this subsection,  
 1124 a "final adjudication" is a decision of a court of competent  
 1125 jurisdiction from which no appeal can be taken or from which the  
 1126 official or officials of this state with authority to make such  
 1127 decisions has or have decided not to appeal.

1128 (5) For the purposes of this section:

1129 (a) "Proceeds" means all tax or fee revenue collected or  
 1130 received by the department, including interest and penalties.

1131 (b) "Reallocate" means reduction of the accounts of  
 1132 initial deposit and redeposit into the indicated account.

1133 (6) Distribution of all proceeds under this chapter and s.  
 1134 202.18(1)(b) and (2)(b) shall be as follows:

1135 (a) Proceeds from the convention development taxes  
 1136 authorized under s. 212.0305 shall be reallocated to the  
 1137 Convention Development Tax Clearing Trust Fund.

1138 (b) Proceeds from discretionary sales surtaxes imposed  
 1139 pursuant to ss. 212.054 and 212.055 shall be reallocated to the  
 1140 Discretionary Sales Surtax Clearing Trust Fund.

1141 (c) Proceeds from the fees imposed under ss.  
 1142 212.05(1)(h)3. and 212.18(3) shall remain with the General  
 1143 Revenue Fund.

1144 (d) The proceeds of all other taxes and fees imposed  
 1145 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
 1146 and (2)(b) shall be distributed as follows:

1147 1. In any fiscal year, the greater of \$500 million, minus  
 1148 an amount equal to 4.6 percent of the proceeds of the taxes  
 1149 collected pursuant to chapter 201, or 5 percent of all other  
 1150 taxes and fees imposed pursuant to this chapter or remitted  
 1151 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
 1152 monthly installments into the General Revenue Fund.

1153 2. Two-tenths of one percent shall be transferred to the  
 1154 Ecosystem Management and Restoration Trust Fund to be used for  
 1155 water quality improvement and water restoration projects.

1156 3. After the distribution under subparagraphs 1. and 2.,  
 1157 8.814 percent of the amount remitted by a sales tax dealer  
 1158 located within a participating county pursuant to s. 218.61  
 1159 shall be transferred into the Local Government Half-cent Sales  
 1160 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to  
 1161 be transferred pursuant to this subparagraph to the Local  
 1162 Government Half-cent Sales Tax Clearing Trust Fund shall be

1163 reduced by 0.1 percent, and the department shall distribute this  
1164 amount to the Public Employees Relations Commission Trust Fund  
1165 less \$5,000 each month, which shall be added to the amount  
1166 calculated in subparagraph 4. and distributed accordingly.

1167 4. After the distribution under subparagraphs 1., 2., and  
1168 3., 0.095 percent shall be transferred to the Local Government  
1169 Half-cent Sales Tax Clearing Trust Fund and distributed pursuant  
1170 to s. 218.65.

1171 5. After the distributions under subparagraphs 1., 2., 3.,  
1172 and 4., 2.0440 percent of the available proceeds pursuant to  
1173 this paragraph shall be transferred monthly to the Revenue  
1174 Sharing Trust Fund for Counties pursuant to s. 218.215.

1175 6. After the distributions under subparagraphs 1., 2., 3.,  
1176 and 4., 1.3409 percent of the available proceeds pursuant to  
1177 this paragraph shall be transferred monthly to the Revenue  
1178 Sharing Trust Fund for Municipalities pursuant to s. 218.215. If  
1179 the total revenue to be distributed pursuant to this  
1180 subparagraph is at least as great as the amount due from the  
1181 Revenue Sharing Trust Fund for Municipalities and the former  
1182 Municipal Financial Assistance Trust Fund in state fiscal year  
1183 1999-2000, no municipality shall receive less than the amount  
1184 due from the Revenue Sharing Trust Fund for Municipalities and  
1185 the former Municipal Financial Assistance Trust Fund in state  
1186 fiscal year 1999-2000. If the total proceeds to be distributed  
1187 are less than the amount received in combination from the  
1188 Revenue Sharing Trust Fund for Municipalities and the former  
1189 Municipal Financial Assistance Trust Fund in state fiscal year  
1190 1999-2000, each municipality shall receive an amount

SR0036

07-08

1191 proportionate to the amount it was due in state fiscal year  
1192 1999-2000.

1193 7. Of the remaining proceeds:

1194 a. In each fiscal year, the sum of \$29,915,500 shall be  
1195 divided into as many equal parts as there are counties in the  
1196 state, and one part shall be distributed to each county. The  
1197 distribution among the several counties shall begin each fiscal  
1198 year on or before January 5th and shall continue monthly for a  
1199 total of 4 months. If a local or special law required that any  
1200 moneys accruing to a county in fiscal year 1999-2000 under the  
1201 then-existing provisions of s. 550.135 be paid directly to the  
1202 district school board, special district, or a municipal  
1203 government, such payment shall continue until such time that the  
1204 local or special law is amended or repealed. The state covenants  
1205 with holders of bonds or other instruments of indebtedness  
1206 issued by local governments, special districts, or district  
1207 school boards prior to July 1, 2000, that it is not the intent  
1208 of this subparagraph to adversely affect the rights of those  
1209 holders or relieve local governments, special districts, or  
1210 district school boards of the duty to meet their obligations as  
1211 a result of previous pledges or assignments or trusts entered  
1212 into which obligated funds received from the distribution to  
1213 county governments under then-existing s. 550.135. This  
1214 distribution specifically is in lieu of funds distributed under  
1215 s. 550.135 prior to July 1, 2000.

1216 b. The department shall distribute \$166,667 monthly  
1217 pursuant to s. 288.1162 to each applicant that has been  
1218 certified as a "facility for a new professional sports

1219 franchise" or a "facility for a retained professional sports  
1220 franchise" pursuant to s. 288.1162. Up to \$41,667 shall be  
1221 distributed monthly by the department to each applicant that has  
1222 been certified as a "facility for a retained spring training  
1223 franchise" pursuant to s. 288.1162; however, not more than  
1224 \$416,670 may be distributed monthly in the aggregate to all  
1225 certified facilities for a retained spring training franchise.  
1226 Distributions shall begin 60 days following such certification  
1227 and shall continue for not more than 30 years. Nothing contained  
1228 in this paragraph shall be construed to allow an applicant  
1229 certified pursuant to s. 288.1162 to receive more in  
1230 distributions than actually expended by the applicant for the  
1231 public purposes provided for in s. 288.1162(6).

1232 c. Beginning 30 days after notice by the Office of  
1233 Tourism, Trade, and Economic Development to the Department of  
1234 Revenue that an applicant has been certified as the professional  
1235 golf hall of fame pursuant to s. 288.1168 and is open to the  
1236 public, \$166,667 shall be distributed monthly, for up to 300  
1237 months, to the applicant.

1238 d. Beginning 30 days after notice by the Office of  
1239 Tourism, Trade, and Economic Development to the Department of  
1240 Revenue that the applicant has been certified as the  
1241 International Game Fish Association World Center facility  
1242 pursuant to s. 288.1169, and the facility is open to the public,  
1243 \$83,333 shall be distributed monthly, for up to 168 months, to  
1244 the applicant. This distribution is subject to reduction  
1245 pursuant to s. 288.1169. A lump sum payment of \$999,996 shall be  
1246 made, after certification and before July 1, 2000.

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

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.

1302 (2)(a) There shall be a service charge of \$4.25 for each  
1303 application which is handled in connection with the issuance,  
1304 duplication, or transfer of any certificate of title. There  
1305 shall be a service charge of \$1.25 for each application which is  
1306 handled in connection with the recordation or notation of a lien  
1307 on a motor vehicle or mobile home which is not in connection  
1308 with the purchase of such vehicle.

1309 (b) The service charges specified in paragraph (a) shall  
1310 be collected by the department on any application handled  
1311 directly from its office. Otherwise, these service charges shall  
1312 be collected and retained by the tax collector who handles the  
1313 application.

1314 (3) The department shall charge a fee of \$4 in addition to  
1315 that charged in subsection (1) for each original certificate of  
1316 title issued for a vehicle previously registered outside this  
1317 state.

1318 (4) The department shall charge a fee of \$7 for each lien  
1319 placed on a motor vehicle by the state child support enforcement  
1320 program pursuant to s. 319.24.

1321 (5) All fees collected pursuant to subsection (3) shall be  
1322 paid into the Nongame Wildlife Trust Fund. Thirty dollars  
1323 ~~Twenty-one dollars~~ of each fee for each applicable original  
1324 certificate of title and each applicable duplicate copy of a  
1325 certificate of title, ~~after deducting the service charges~~  
1326 ~~imposed by s. 215.20~~, shall be deposited into the State  
1327 Transportation Trust Fund. All other fees collected by the  
1328 department under this chapter shall be paid into the General  
1329 Revenue Fund.

1330 (6) Notwithstanding chapter 116, every county officer  
1331 within this state authorized to collect funds provided for in  
1332 this chapter shall pay all sums officially received by the  
1333 officer into the State Treasury no later than 5 working days  
1334 after the close of the business day in which the officer  
1335 received the funds. Payment by county officers to the state  
1336 shall be made by means of electronic funds transfer.

1337 Section 13. Effective January 1, 2010, section 319.32,  
1338 Florida Statutes, is amended to read:

1339 319.32 Fees; service charges; disposition.--

1340 (1) The department shall charge a fee of \$42 ~~\$33~~ for each  
1341 original certificate of title except for a certificate of title  
1342 for a motor vehicle for hire registered under s. 320.08(6), for  
1343 which the title fee shall be \$3, \$42 ~~\$33~~ for each duplicate copy  
1344 of a certificate of title except for a certificate of title for  
1345 a motor vehicle for hire registered under s. 320.08(6), for  
1346 which the title fee shall be \$3, \$2 for each salvage certificate  
1347 of title, and \$3 for each assignment by a lienholder. It shall  
1348 also charge a fee of \$2 for noting a lien on a title  
1349 certificate, which fee shall include the services for the  
1350 subsequent issuance of a corrected certificate or cancellation  
1351 of lien when that lien is satisfied. If an application for a  
1352 certificate of title is for a rebuilt vehicle, the department  
1353 shall charge an additional fee of \$40 for conducting a physical  
1354 examination of the vehicle to assure its identity. In addition  
1355 to all other fees charged, a sum of \$1 shall be paid for the  
1356 issuance of an original or duplicate certificate of title to  
1357 cover the cost of materials used for security purposes.

1358 (2)(a) There shall be a service charge of \$4.25 for each  
1359 application which is handled in connection with the issuance,  
1360 duplication, or transfer of any certificate of title. There  
1361 shall be a service charge of \$1.25 for each application which is  
1362 handled in connection with the recordation or notation of a lien  
1363 on a motor vehicle or mobile home which is not in connection  
1364 with the purchase of such vehicle.

1365 (b) The service charges specified in paragraph (a) shall  
1366 be collected by the department on any application handled  
1367 directly from its office. Otherwise, these service charges shall  
1368 be collected and retained by the tax collector who handles the  
1369 application.

1370 (3) The department shall charge a fee of \$4 in addition to  
1371 that charged in subsection (1) for each original certificate of  
1372 title issued for a vehicle previously registered outside this  
1373 state.

1374 (4) The department shall charge a fee of \$7 for each lien  
1375 placed on a motor vehicle by the state child support enforcement  
1376 program pursuant to s. 319.24.

1377 (5) All fees collected pursuant to subsection (3) shall be  
1378 paid into the Nongame Wildlife Trust Fund. Thirty-nine dollars  
1379 ~~Thirty dollars~~ of each fee for each applicable original  
1380 certificate of title and each applicable duplicate copy of a  
1381 certificate of title, ~~after deducting the service charges~~  
1382 ~~imposed by s. 215.20~~, shall be deposited into the State  
1383 Transportation Trust Fund. All other fees collected by the  
1384 department under this chapter shall be paid into the General  
1385 Revenue Fund.

1386 (6) Notwithstanding chapter 116, every county officer  
1387 within this state authorized to collect funds provided for in  
1388 this chapter shall pay all sums officially received by the  
1389 officer into the State Treasury no later than 5 working days  
1390 after the close of the business day in which the officer  
1391 received the funds. Payment by county officers to the state  
1392 shall be made by means of electronic funds transfer.

1393 Section 14. Effective January 1, 2011, section 319.32,  
1394 Florida Statutes, is amended to read:

1395 319.32 Fees; service charges; disposition.--

1396 (1) The department shall charge a fee of \$50 ~~\$42~~ for each  
1397 original certificate of title except for a certificate of title  
1398 for a motor vehicle for hire registered under s. 320.08(6), for  
1399 which the title fee shall be \$3, \$50 ~~\$42~~ for each duplicate copy  
1400 of a certificate of title except for a certificate of title for  
1401 a motor vehicle for hire registered under s. 320.08(6), for  
1402 which the title fee shall be \$3, \$2 for each salvage certificate  
1403 of title, and \$3 for each assignment by a lienholder. It shall  
1404 also charge a fee of \$2 for noting a lien on a title  
1405 certificate, which fee shall include the services for the  
1406 subsequent issuance of a corrected certificate or cancellation  
1407 of lien when that lien is satisfied. If an application for a  
1408 certificate of title is for a rebuilt vehicle, the department  
1409 shall charge an additional fee of \$40 for conducting a physical  
1410 examination of the vehicle to assure its identity. In addition  
1411 to all other fees charged, a sum of \$1 shall be paid for the  
1412 issuance of an original or duplicate certificate of title to  
1413 cover the cost of materials used for security purposes.

1414 (2)(a) There shall be a service charge of \$4.25 for each  
 1415 application which is handled in connection with the issuance,  
 1416 duplication, or transfer of any certificate of title. There  
 1417 shall be a service charge of \$1.25 for each application which is  
 1418 handled in connection with the recordation or notation of a lien  
 1419 on a motor vehicle or mobile home which is not in connection  
 1420 with the purchase of such vehicle.

1421 (b) The service charges specified in paragraph (a) shall  
 1422 be collected by the department on any application handled  
 1423 directly from its office. Otherwise, these service charges shall  
 1424 be collected and retained by the tax collector who handles the  
 1425 application.

1426 (3) The department shall charge a fee of \$4 in addition to  
 1427 that charged in subsection (1) for each original certificate of  
 1428 title issued for a vehicle previously registered outside this  
 1429 state.

1430 (4) The department shall charge a fee of \$7 for each lien  
 1431 placed on a motor vehicle by the state child support enforcement  
 1432 program pursuant to s. 319.24.

1433 (5) All fees collected pursuant to subsection (3) shall be  
 1434 paid into the Nongame Wildlife Trust Fund. Forty-seven dollars  
 1435 ~~Thirty-nine dollars~~ of each fee for each applicable original  
 1436 certificate of title and each applicable duplicate copy of a  
 1437 certificate of title, ~~after deducting the service charges~~  
 1438 ~~imposed by s. 215.20~~, shall be deposited into the State  
 1439 Transportation Trust Fund. All other fees collected by the  
 1440 department under this chapter shall be paid into the General  
 1441 Revenue Fund.

1442 (6) Notwithstanding chapter 116, every county officer  
1443 within this state authorized to collect funds provided for in  
1444 this chapter shall pay all sums officially received by the  
1445 officer into the State Treasury no later than 5 working days  
1446 after the close of the business day in which the officer  
1447 received the funds. Payment by county officers to the state  
1448 shall be made by means of electronic funds transfer.

1449 Section 16. Effective January 1, 2012, section 319.32,  
1450 Florida Statutes, is amended to read:

1451 319.32 Fees; service charges; disposition.--

1452 (1) The department shall charge a fee of \$50 for each  
1453 original certificate of title except for a certificate of title  
1454 for a motor vehicle for hire registered under s. 320.08(6), for  
1455 which the title fee shall be \$3, \$50 for each duplicate copy of  
1456 a certificate of title except for a certificate of title for a  
1457 motor vehicle for hire registered under s. 320.08(6), for which  
1458 the title fee shall be \$3, \$2 for each salvage certificate of  
1459 title, and \$3 for each assignment by a lienholder. It shall also  
1460 charge a fee of \$2 for noting a lien on a title certificate,  
1461 which fee shall include the services for the subsequent issuance  
1462 of a corrected certificate or cancellation of lien when that  
1463 lien is satisfied. If an application for a certificate of title  
1464 is for a rebuilt vehicle, the department shall charge an  
1465 additional fee of \$40 for conducting a physical examination of  
1466 the vehicle to assure its identity. In addition to all other  
1467 fees charged, a sum of \$1 shall be paid for the issuance of an  
1468 original or duplicate certificate of title to cover the cost of  
1469 materials used for security purposes. Each January 1, the fee

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.

1497 (5) All fees collected pursuant to subsection (3) shall be  
 1498 paid into the Nongame Wildlife Trust Fund. The indexed fee less  
 1499 \$3 ~~Forty-seven dollars~~ of each fee for each applicable original  
 1500 certificate of title and each applicable duplicate copy of a  
 1501 certificate of title, ~~after deducting the service charges~~  
 1502 ~~imposed by s. 215.20~~, shall be deposited into the State  
 1503 Transportation Trust Fund. All other fees collected by the  
 1504 department under this chapter shall be paid into the General  
 1505 Revenue Fund.

1506 (6) Notwithstanding chapter 116, every county officer  
 1507 within this state authorized to collect funds provided for in  
 1508 this chapter shall pay all sums officially received by the  
 1509 officer into the State Treasury no later than 5 working days  
 1510 after the close of the business day in which the officer  
 1511 received the funds. Payment by county officers to the state  
 1512 shall be made by means of electronic funds transfer.

1513 Section 17. 320.08 License taxes.--Except as otherwise  
 1514 provided herein, there are hereby levied and imposed annual  
 1515 license taxes for the operation of motor vehicles, mopeds,  
 1516 motorized bicycles as defined in s. 316.003(2), and mobile  
 1517 homes, as defined in s. 320.01, which shall be paid to and  
 1518 collected by the department or its agent upon the registration  
 1519 or renewal of registration of the following:

- 1520 (1) MOTORCYCLES and MOPEDS.--
- 1521 (a) Any motorcycle: \$10 flat.
- 1522 (b) Any moped: \$5 flat.
- 1523 (c) Upon registration of any motorcycle, motor-driven
- 1524 cycle, or moped there shall be paid in addition to the license

1525 taxes specified in this subsection a nonrefundable motorcycle  
 1526 safety education fee in the amount of \$2.50. The proceeds of  
 1527 such additional fee shall be deposited in the Highway Safety  
 1528 Operating Trust Fund and be used exclusively to fund a  
 1529 motorcycle driver improvement program implemented pursuant to s.  
 1530 322.025 or the Florida Motorcycle Safety Education Program  
 1531 established in s. 322.0255.

1532 (d) An ancient or antique motorcycle: \$10 flat.

1533 (2) AUTOMOBILES FOR PRIVATE USE.--

1534 (a) An ancient or antique automobile, as defined in s.  
 1535 320.086, or a street rod, as defined in s. 320.0863: \$7.50 flat.

1536 (b) Net weight of less than 2,500 pounds: \$14.50 flat. The  
 1537 tax shall increase to \$20 on January 1, 2009; to \$24.50 on  
 1538 January 1, 2010; and to \$29 on January 1, 2011.

1539 (c) Net weight of 2,500 pounds or more, but less than  
 1540 3,500 pounds: \$22.50 flat. The tax shall increase to \$30 on  
 1541 January 1, 2009; to \$37.50 on January 1, 2010; and to \$45 on  
 1542 January 1, 2011.

1543 (d) Net weight of 3,500 pounds or more: \$32.50 flat. The  
 1544 tax shall increase to \$43.50 on January 1, 2009; to \$54.50 on  
 1545 January 1, 2010; and to \$65 on January 1, 2011.

1546 (e) Beginning January 1, 2012, and on January 1 of each  
 1547 year thereafter, the taxes specified in paragraphs (b), (c) and  
 1548 (d) shall be adjusted by the percentage change in the average of  
 1549 the Consumer Price Index (All Items) issued by the United States  
 1550 Department of Labor for the most recent 12-month period ending  
 1551 September 30, compared to the base year average, which is the

1552 average for the 12-month period ending September 30, 2011, and  
 1553 rounded to the nearest tenth of a dollar.

1554 (3) TRUCKS.--

1555 (a) Net weight of less than 2,000 pounds: \$14.50 flat. The  
 1556 tax shall increase to \$20 on January 1, 2009; to \$25.50 on  
 1557 January 1, 2010; and to \$29 on January 1, 2011.

1558 (b) Net weight of 2,000 pounds or more, but not more than  
 1559 3,000 pounds: \$22.50 flat. The tax shall increase to \$30 on  
 1560 January 1, 2009; to \$37.50 on January 1, 2010; and to \$45 on  
 1561 January 1, 2011.

1562 (c) Net weight more than 3,000 pounds, but not more than  
 1563 5,000 pounds: \$32.50 flat. The tax shall increase to \$43.50 on  
 1564 January 1, 2009; to \$54.50 on January 1, 2010; and to \$65 on  
 1565 January 1, 2011.

1566 (d) A truck defined as a "goat," or any other vehicle when  
 1567 used in the field by a farmer or in the woods for the purpose of  
 1568 harvesting a crop, including naval stores, during such  
 1569 harvesting operations, and which is not principally operated  
 1570 upon the roads of the state: \$7.50 flat. The tax shall increase  
 1571 to \$10 on January 1, 2009; to \$12.50 on January 1, 2010; and to  
 1572 \$15 on January 1, 2011. A "goat" is a motor vehicle designed,  
 1573 constructed, and used principally for the transportation of  
 1574 citrus fruit within citrus groves or for the transportation of  
 1575 crops on farms, and which can also be used for the hauling of  
 1576 associated equipment or supplies, including required sanitary  
 1577 equipment, and the towing of farm trailers.

1578 (e) An ancient or antique truck, as defined in s. 320.086:  
 1579 \$7.50 flat.

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.

1607 (i) Gross vehicle weight of 44,000 pounds or more, but  
 1608 less than 55,000 pounds: \$572 flat.

1609 (j) Gross vehicle weight of 55,000 pounds or more, but  
 1610 less than 62,000 pounds: \$678 flat.

1611 (k) Gross vehicle weight of 62,000 pounds or more, but  
 1612 less than 72,000 pounds: \$800 flat.

1613 (l) Gross vehicle weight of 72,000 pounds or more: \$979  
 1614 flat.

1615 (m) Notwithstanding the declared gross vehicle weight, a  
 1616 truck tractor used within a 150-mile radius of its home address  
 1617 shall be eligible for a license plate for a fee of \$240 flat if:

1618 1. The truck tractor is used exclusively for hauling  
 1619 forestry products; or

1620 2. The truck tractor is used primarily for the hauling of  
 1621 forestry products, and is also used for the hauling of  
 1622 associated forestry harvesting equipment used by the owner of  
 1623 the truck tractor.

1624 (n) A truck tractor or heavy truck, not operated as a for-  
 1625 hire vehicle, which is engaged exclusively in transporting raw,  
 1626 unprocessed, and nonmanufactured agricultural or horticultural  
 1627 products within a 150-mile radius of its home address, shall be  
 1628 eligible for a restricted license plate for a fee of \$65 flat,  
 1629 if such vehicle's declared gross vehicle weight is less than  
 1630 44,000 pounds; or \$240 flat, if such vehicle's declared gross  
 1631 vehicle weight is 44,000 pounds or more and such vehicle only  
 1632 transports:

1633 1. From the point of production to the point of primary  
 1634 manufacture;

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.

1662 (5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE WEIGHT;  
 1663 SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--

1664 (a)1. A semitrailer drawn by a GVW truck tractor by means  
 1665 of a fifth-wheel arrangement: \$10 flat per registration year or  
 1666 any part thereof.

1667 2. A semitrailer drawn by a GVW truck tractor by means of  
 1668 a fifth-wheel arrangement: \$50 flat per permanent registration.

1669 (b) A motor vehicle equipped with machinery and designed  
 1670 for the exclusive purpose of well drilling, excavation,  
 1671 construction, spraying, or similar activity, and which is not  
 1672 designed or used to transport loads other than the machinery  
 1673 described above over public roads: \$32.50 flat.

1674 (c) A school bus used exclusively to transport pupils to  
 1675 and from school or school or church activities or functions  
 1676 within their own county: \$30 flat.

1677 (d) A wrecker, as defined in s. 320.01(40), which is used  
 1678 to tow a vessel as defined in s. 327.02(39), a disabled,  
 1679 abandoned, stolen-recovered, or impounded motor vehicle as  
 1680 defined in s. 320.01(38), or a replacement motor vehicle as  
 1681 defined in s. 320.01(39): \$30 flat.

1682 (e) A wrecker, as defined in s. 320.01(40), which is used  
 1683 to tow any motor vehicle, regardless of whether or not such  
 1684 motor vehicle is a disabled motor vehicle as defined in s.  
 1685 320.01(38), a replacement motor vehicle as defined in s.  
 1686 320.01(39), a vessel as defined in s. 327.02(39), or any other  
 1687 cargo, as follows:

1688 1. Gross vehicle weight of 10,000 pounds or more, but less  
 1689 than 15,000 pounds: \$87 flat.

1690 2. Gross vehicle weight of 15,000 pounds or more, but less  
1691 than 20,000 pounds: \$131 flat.

1692 3. Gross vehicle weight of 20,000 pounds or more, but less  
1693 than 26,000 pounds: \$186 flat.

1694 4. Gross vehicle weight of 26,000 pounds or more, but less  
1695 than 35,000 pounds: \$240 flat.

1696 5. Gross vehicle weight of 35,000 pounds or more, but less  
1697 than 44,000 pounds: \$300 flat.

1698 6. Gross vehicle weight of 44,000 pounds or more, but less  
1699 than 55,000 pounds: \$572 flat.

1700 7. Gross vehicle weight of 55,000 pounds or more, but less  
1701 than 62,000 pounds: \$678 flat.

1702 8. Gross vehicle weight of 62,000 pounds or more, but less  
1703 than 72,000 pounds: \$800 flat.

1704 9. Gross vehicle weight of 72,000 pounds or more: \$979  
1705 flat.

1706 (f) A hearse or ambulance: \$30 flat.

1707 (g) The taxes specified in this subsection, except  
1708 paragraphs (c) and (f), shall increase by \$10 on January 1,  
1709 2009; by an additional \$10 on January 1, 2010; and by an  
1710 additional \$10 on January 1, 2011.

1711 (h) Beginning January 1, 2012, and on January 1 of each  
1712 year thereafter, the taxes specified in this subsection, except  
1713 paragraphs (c) and (f), shall be adjusted by the percentage  
1714 change in the average of the Consumer Price Index (All Items)  
1715 issued by the United States Department of Labor for the most  
1716 recent 12-month period ending September 30, compared to the base  
1717 year average, which is the average for the 12-month period

1718 ending September 30, 2011, and rounded to the nearest tenth of a  
 1719 dollar.

1720 (6) MOTOR VEHICLES FOR HIRE.--

1721 (a) Under nine passengers: \$12.50 flat plus \$1 per cwt.

1722 (b) Nine passengers and over: \$12.50 flat plus \$1.50 per  
 1723 cwt.

1724 (c) The flat taxes specified in this subsection shall  
 1725 increase to \$17 on January 1, 2009; to \$21.50 on January 1,  
 1726 2010; and to \$25 on January 1, 2011.

1727 (d) Beginning January 1, 2012, and on January 1 of each  
 1728 year thereafter, the flat taxes specified in this subsection  
 1729 shall be adjusted by the percentage change in the average of the  
 1730 Consumer Price Index (All Items) issued by the United States  
 1731 Department of Labor for the most recent 12-month period ending  
 1732 September 30, compared to the base year average, which is the  
 1733 average for the 12-month period ending September 30, 2011, and  
 1734 rounded to the nearest tenth of a dollar.

1735 (7) TRAILERS FOR PRIVATE USE.--

1736 (a) Any trailer weighing 500 pounds or less: \$5 flat per  
 1737 year or any part thereof.

1738 (b) Net weight over 500 pounds: \$2.50 flat plus 75 cents  
 1739 per cwt.

1740 (8) TRAILERS FOR HIRE.--

1741 (a) Net weight under 2,000 pounds: \$2.50 flat plus \$1 per  
 1742 cwt. The flat tax shall increase to \$3.50 on January 1, 2009; to  
 1743 \$4.50 on January 1, 2010; and to \$5 on January 1, 2011.

1744 (b) Net weight 2,000 pounds or more: \$10 flat plus \$1 per  
 1745 cwt. The flat tax shall increase to \$14 on January 1, 2009; to  
 1746 \$17 on January 1, 2010; and to \$20 on January 1, 2011.

1747 (c) Beginning January 1, 2012, and on January 1 of each  
 1748 year thereafter, the flat taxes specified in this subsection  
 1749 shall be adjusted by the percentage change in the average of the  
 1750 Consumer Price Index (All Items) issued by the United States  
 1751 Department of Labor for the most recent 12-month period ending  
 1752 September 30, compared to the base year average, which is the  
 1753 average for the 12-month period ending September 30, 2011, and  
 1754 rounded to the nearest tenth of a dollar.

1755 (9) RECREATIONAL VEHICLE-TYPE UNITS.--

1756 (a) A travel trailer or fifth-wheel trailer, as defined by  
 1757 s. 320.01(1)(b), that does not exceed 35 feet in length: \$20  
 1758 flat.

1759 (b) A camping trailer, as defined by s. 320.01(1)(b)2.:  
 1760 \$10 flat.

1761 (c) A motor home, as defined by s. 320.01(1)(b)4.:

1762 1. Net weight of less than 4,500 pounds: \$20 flat. The tax  
 1763 shall increase to \$27 on January 1, 2009; to \$34 on January 1,  
 1764 2010; and to \$40 on January 1, 2011.

1765 2. Net weight of 4,500 pounds or more: \$35 flat. The tax  
 1766 shall increase to \$47 on January 1, 2009; to \$59 on January 1,  
 1767 2010; and to \$70 on January 1, 2011.

1768 (d) A truck camper as defined by s. 320.01(1)(b)3.:

1769 1. Net weight of less than 4,500 pounds: \$20 flat.

1770 2. Net weight of 4,500 pounds or more: \$35 flat.

1771 (e) A private motor coach as defined by s. 320.01(1)(b)5.:

1772 1. Net weight of less than 4,500 pounds: \$20 flat. The tax  
 1773 shall increase to \$47 on January 1, 2009; to \$59 on January 1,  
 1774 2010; and to \$70 on January 1, 2011.

1775 2. Net weight of 4,500 pounds or more: \$35 flat. The tax  
 1776 shall increase to \$47 on January 1, 2009; to \$59 on January 1,  
 1777 2010; and to \$70 on January 1, 2011.

1778 (f) Beginning January 1, 2012, and on January 1 of each  
 1779 year thereafter, the taxes specified in paragraphs (c) and (e)  
 1780 shall be adjusted by the percentage change in the average of the  
 1781 Consumer Price Index (All Items) issued by the United States  
 1782 Department of Labor for the most recent 12-month period ending  
 1783 September 30, compared to the base year average, which is the  
 1784 average for the 12-month period ending September 30, 2011, and  
 1785 rounded to the nearest tenth of a dollar.

1786 (10) PARK TRAILERS; TRAVEL TRAILERS; FIFTH-WHEEL TRAILERS;  
 1787 35 FEET TO 40 FEET.--

1788 (a) Park trailers.--Any park trailer, as defined in s.  
 1789 320.01(1)(b)7.: \$25 flat.

1790 (b) A travel trailer or fifth-wheel trailer, as defined in  
 1791 s. 320.01(1)(b), that exceeds 35 feet: \$25 flat.

1792 (11) MOBILE HOMES.--

1793 (a) A mobile home not exceeding 35 feet in length: \$20  
 1794 flat.

1795 (b) A mobile home over 35 feet in length, but not  
 1796 exceeding 40 feet: \$25 flat.

1797 (c) A mobile home over 40 feet in length, but not  
 1798 exceeding 45 feet: \$30 flat.

1799 (d) A mobile home over 45 feet in length, but not  
 1800 exceeding 50 feet: \$35 flat.

1801 (e) A mobile home over 50 feet in length, but not  
 1802 exceeding 55 feet: \$40 flat.

1803 (f) A mobile home over 55 feet in length, but not  
 1804 exceeding 60 feet: \$45 flat.

1805 (g) A mobile home over 60 feet in length, but not  
 1806 exceeding 65 feet: \$50 flat.

1807 (h) A mobile home over 65 feet in length: \$80 flat.

1808 (12) DEALER AND MANUFACTURER LICENSE PLATES.--A franchised  
 1809 motor vehicle dealer, independent motor vehicle dealer, marine  
 1810 boat trailer dealer, or mobile home dealer and manufacturer  
 1811 license plate: \$12.50 flat. The tax shall increase to \$17 on  
 1812 January 1, 2009; to \$21.50 on January 1, 2010; and to \$25 on  
 1813 January 1, 2011. Beginning January 1, 2012, and on January 1 of  
 1814 each year thereafter, the tax shall be adjusted by the  
 1815 percentage change in the average of the Consumer Price Index  
 1816 (All Items) issued by the United States Department of Labor for  
 1817 the most recent 12-month period ending September 30, compared to  
 1818 the base year average, which is the average for the 12-month  
 1819 period ending September 30, 2011, and rounded to the nearest  
 1820 tenth of a dollar.

1821 (13) EXEMPT OR OFFICIAL LICENSE PLATES.--Any exempt or  
 1822 official license plate: \$3 flat.

1823 (14) LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.--A motor  
 1824 vehicle for hire operated wholly within a city or within 25  
 1825 miles thereof: \$12.50 flat plus \$1.50 per cwt. The flat tax  
 1826 shall increase to \$17 on January 1, 2009; to \$21.50 on January

1827 1, 2010; and to \$25 on January 1, 2011. Beginning January 1,  
 1828 2012, and on January 1 of each year thereafter, the flat tax  
 1829 shall be adjusted by the percentage change in the average of the  
 1830 Consumer Price Index (All Items) issued by the United States  
 1831 Department of Labor for the most recent 12-month period ending  
 1832 September 30, compared to the base year average, which is the  
 1833 average for the 12-month period ending September 30, 2011, and  
 1834 rounded to the nearest tenth of a dollar.

1835 (15) TRANSPORTER.--Any transporter license plate issued to  
 1836 a transporter pursuant to s. 320.133: \$75 flat. The tax shall  
 1837 increase to \$100 on January 1, 2009; to \$125 on January 1, 2010;  
 1838 and to \$150 on January 1, 2011. Beginning January 1, 2012, and  
 1839 on January 1 of each year thereafter, the tax shall be adjusted  
 1840 by the percentage change in the average of the Consumer Price  
 1841 Index (All Items) issued by the United States Department of  
 1842 Labor for the most recent 12-month period ending September 30,  
 1843 compared to the base year average, which is the average for the  
 1844 12-month period ending September 30, 2011, and rounded to the  
 1845 nearest tenth of a dollar.

1846 Section 19. Section 336.021, Florida Statutes, is amended  
 1847 to read:

1848 336.021 County transportation system; levy of ninth-cent  
 1849 fuel tax on motor fuel and diesel fuel.—

1850 (1)(a) In addition to other taxes allowed by law, there  
 1851 shall be levied as provided in ~~Any county in the state, by~~  
 1852 ~~extraordinary vote of the membership of its governing body or~~  
 1853 ~~subject to a referendum, may levy the tax imposed by ss.~~  
 1854 206.41(1)(d) and 206.87(1)(b) a local fuel tax upon every gallon

1855 of motor fuel and diesel fuel sold in a county and taxed under  
1856 the provisions of part I or part II of chapter 206. County and  
1857 municipal governments may use the moneys received under this  
1858 paragraph only for transportation expenditures as defined in s.  
1859 336.025(7).

1860 (b) The governing body of the county may, by joint  
1861 agreement with one or more of the municipalities located  
1862 therein, provide for the transportation purposes authorized  
1863 under paragraph (a) and the distribution of the proceeds of this  
1864 tax within both the unincorporated and incorporated areas of the  
1865 county. The provisions for refund provided in ss. 206.625 and  
1866 206.64 shall not be applicable to such tax levied by any county.

1867 (c) Local fuel ~~option~~ taxes collected on sales or use of  
1868 diesel fuel in this state shall be distributed in the following  
1869 manner:

1870 1. The fiscal year of July 1, 1995, through June 30, 1996,  
1871 shall be the base year for all distributions.

1872 2. Each year the tax collected, less the service and  
1873 administrative charges enumerated in s. 215.20 and the  
1874 allowances allowed under s. 206.91, on the number of gallons  
1875 reported, up to the total number of gallons reported in the base  
1876 year, shall be distributed to each county using the distribution  
1877 percentage calculated for the base year.

1878 3. After the distribution of taxes pursuant to  
1879 subparagraph 2., additional taxes available for distribution  
1880 shall first be distributed pursuant to this subparagraph. A  
1881 distribution shall be made to each county in which a qualified  
1882 new retail station is located. A qualified new retail station is

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

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.

1938 (d) The tax received by the department on motor fuel  
1939 pursuant to this paragraph shall be distributed monthly by the  
1940 department to the county reported by the terminal suppliers,  
1941 wholesalers, and importers as the destination of the gallons  
1942 distributed for retail sale or use. The tax on diesel fuel shall  
1943 be distributed monthly by the department to each county as  
1944 provided in paragraph (c).

1945 (2)(a) The tax collected by the department pursuant to  
1946 subsection (1) shall be transferred to the Ninth-cent Fuel Tax  
1947 Trust Fund, which fund is created for distribution to the  
1948 counties pursuant to paragraph (1)(d). The department shall  
1949 deduct the administrative costs incurred by it in collecting,  
1950 administering, enforcing, and distributing back to the counties  
1951 the tax, which administrative costs may not exceed 2 percent of  
1952 collections authorized by this section. The total administrative  
1953 cost shall be prorated among those counties levying the tax  
1954 according to the following formula, which shall be revised on  
1955 July 1 of each year: Two-thirds of the amount deducted shall be  
1956 based on the county's proportional share of the number of  
1957 dealers who are registered for purposes of chapter 212 on June  
1958 30th of the preceding state fiscal year, and one-third of the  
1959 amount deducted shall be based on the county's share of the  
1960 total amount of the tax collected during the preceding state  
1961 fiscal year. The department has the authority to prescribe and  
1962 publish all forms upon which reports shall be made to it and  
1963 other forms and records deemed to be necessary for proper  
1964 administration and collection of the tax levied by any county  
1965 and shall adopt rules necessary to enforce this section, which

1966 rules shall have the full force and effect of law. The  
 1967 provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052,  
 1968 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09,  
 1969 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16,  
 1970 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205,  
 1971 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41,  
 1972 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59,  
 1973 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741,  
 1974 206.8745, 206.94, and 206.945 shall, as far as practicable, be  
 1975 applicable to the levy and collection of the tax imposed  
 1976 pursuant to this section as if fully set out in this section.

1977 (b) The provisions of s. 206.43(7) shall apply to the  
 1978 incorrect reporting of the tax levied under this section.

1979 (3) It is expressly recognized and declared by the  
 1980 Legislature that the establishment, operation, and maintenance  
 1981 of a transportation system and related facilities and the  
 1982 acquisition, construction, reconstruction, and maintenance of  
 1983 roads and streets fulfill a public purpose and that payment of  
 1984 the costs and expenses therefor may be made from county general  
 1985 funds, special taxing district funds, or such other funds as may  
 1986 be authorized by special or general law. Counties are authorized  
 1987 to expend the funds received under this section in conjunction  
 1988 with the state or federal government in joint projects.

1989 ~~(4)(a) A certified copy of the ordinance proposing to levy~~  
 1990 ~~the tax pursuant to referendum shall be furnished by the county~~  
 1991 ~~to the department within 10 days after approval of such~~  
 1992 ~~ordinance. Furthermore, the county levying the tax pursuant to~~  
 1993 ~~referendum shall notify the department within 10 days after the~~

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

2022 fuel sold in a county and taxed under the provisions of part I  
 2023 or part II of chapter 206. County and municipal governments may  
 2024 use moneys received pursuant to this paragraph only for  
 2025 transportation expenditures.

2026 ~~1. All impositions and rate changes of the tax shall be~~  
 2027 ~~levied before July 1 to be effective January 1 of the following~~  
 2028 ~~year for a period not to exceed 30 years, and the applicable~~  
 2029 ~~method of distribution shall be established pursuant to~~  
 2030 ~~subsection (3) or subsection (4). However, levies of the tax~~  
 2031 ~~which were in effect on July 1, 2002, and which expire on August~~  
 2032 ~~31 of any year may be reimposed at the current authorized rate~~  
 2033 ~~effective September 1 of the year of expiration. Upon~~  
 2034 ~~expiration, the tax may be releived provided that a~~  
 2035 ~~redetermination of the method of distribution is made as~~  
 2036 ~~provided in this section.~~

2037 ~~2. County and municipal governments shall utilize moneys~~  
 2038 ~~received pursuant to this paragraph only for transportation~~  
 2039 ~~expenditures.~~

2040 ~~3. Any tax levied pursuant to this paragraph may be~~  
 2041 ~~extended on a majority vote of the governing body of the county.~~  
 2042 ~~A redetermination of the method of distribution shall be~~  
 2043 ~~established pursuant to subsection (3) or subsection (4), if,~~  
 2044 ~~after July 1, 1986, the tax is extended or the tax rate changed,~~  
 2045 ~~for the period of extension or for the additional tax.~~

2046 (b) In addition to other taxes allowed by law, there shall  
 2047 may be levied as provided in s. 206.41(1)(e) a ~~1-cent, 2-cent,~~  
 2048 ~~3-cent, 4-cent, or~~ 5-cent local option fuel tax upon every  
 2049 gallon of motor fuel sold in a county and taxed under the

2050 provisions of part I of chapter 206. ~~The tax shall be levied by~~  
2051 ~~an ordinance adopted by a majority plus one vote of the~~  
2052 ~~membership of the governing body of the county or by referendum.~~

2053 ~~1. All impositions and rate changes of the tax shall be~~  
2054 ~~levied before July 1, to be effective January 1 of the following~~  
2055 ~~year. However, levies of the tax which were in effect on July 1,~~  
2056 ~~2002, and which expire on August 31 of any year may be reimposed~~  
2057 ~~at the current authorized rate effective September 1 of the year~~  
2058 ~~of expiration.~~

2059 ~~1.2.~~ The county may, ~~prior to levy of the tax,~~ establish  
2060 by interlocal agreement with one or more municipalities located  
2061 therein, representing a majority of the population of the  
2062 incorporated area within the county, a distribution formula for  
2063 dividing the entire proceeds of the tax among county government  
2064 and all eligible municipalities within the county. If no  
2065 interlocal agreement is adopted before the effective date of the  
2066 tax, tax revenues shall be distributed pursuant to the  
2067 provisions of subsection (4). If no interlocal agreement exists,  
2068 a new interlocal agreement may be established prior to June 1 of  
2069 any year pursuant to this subparagraph. However, any interlocal  
2070 agreement agreed to under this subparagraph after the initial  
2071 levy of the tax or change in the tax rate authorized in this  
2072 section shall under no circumstances materially or adversely  
2073 affect the rights of holders of outstanding bonds which are  
2074 backed by taxes authorized by this paragraph, and the amounts  
2075 distributed to the county government and each municipality shall  
2076 not be reduced below the amount necessary for the payment of  
2077 principal and interest and reserves for principal and interest

2078 as required under the covenants of any bond resolution  
2079 outstanding on the date of establishment of the new interlocal  
2080 agreement.

2081 ~~2.3-~~ County and municipal governments shall use moneys  
2082 received pursuant to this paragraph for transportation  
2083 expenditures needed to meet the requirements of the capital  
2084 improvements element of an adopted comprehensive plan or for  
2085 expenditures needed to meet immediate local transportation  
2086 problems and for other transportation-related expenditures that  
2087 are critical for building comprehensive roadway networks by  
2088 local governments. For purposes of this paragraph, expenditures  
2089 for the construction of new roads, the reconstruction or  
2090 resurfacing of existing paved roads, or the paving of existing  
2091 graded roads shall be deemed to increase capacity and such  
2092 projects shall be included in the capital improvements element  
2093 of an adopted comprehensive plan. Expenditures for purposes of  
2094 this paragraph shall not include routine maintenance of roads.

2095 (c) Local governments may use the services of the Division  
2096 of Bond Finance of the State Board of Administration pursuant to  
2097 the State Bond Act to issue any bonds through the provisions of  
2098 this section and may pledge the revenues from local option fuel  
2099 taxes to secure the payment of the bonds. Counties and  
2100 municipalities may join together for the issuance of bonds  
2101 issued pursuant to this section.

2102  
2103 (d) If an interlocal agreement entered into under this section  
2104 does not provide for automatic adjustments or periodic review by  
2105 the local governmental entities of the method of distribution of

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

2134 publish all forms upon which reports shall be made to it and  
 2135 other forms and records deemed to be necessary for proper  
 2136 administration and collection of the taxes levied in by any  
 2137 county and shall promulgate such rules as may be necessary for  
 2138 the enforcement of this section, which rules shall have the full  
 2139 force and effect of law. The provisions of ss. 206.026, 206.027,  
 2140 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,  
 2141 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,  
 2142 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,  
 2143 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,  
 2144 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48,  
 2145 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873,  
 2146 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far  
 2147 as practicable, be applicable to the levy and collection of  
 2148 taxes imposed pursuant to this section as if fully set out in  
 2149 this section.

2150 (b) The provisions of s. 206.43(7) shall apply to the  
 2151 incorrect reporting of the tax levied under this section.

2152 (c) The provisions for refund provided in s. 206.625 are  
 2153 not applicable to the tax levied pursuant to paragraph (1)(a) or  
 2154 paragraph (1)(b) by any county.

2155 ~~(3) The tax authorized pursuant to paragraph (1)(a) shall~~  
 2156 ~~be levied using either of the following procedures:~~

2157 ~~(a) The tax may be levied by an ordinance adopted by a~~  
 2158 ~~majority vote of the governing body or upon approval by~~  
 2159 ~~referendum. Such ordinance shall be adopted in accordance with~~  
 2160 ~~the requirements imposed under one of the following~~  
 2161 ~~circumstances, whichever is applicable:~~

SR0036

07-08

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

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.~~

SR0036

07-08

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

2246 in the first full fiscal year following incorporation. The  
 2247 distribution to a newly incorporated municipality shall be:

2248 1. Equal to the county's per lane mile expenditure in the  
 2249 previous year times the lane miles within the jurisdiction or  
 2250 responsibility of the municipality, in which case the county's  
 2251 share shall be reduced proportionately; or

2252 2. Determined by the local act incorporating the  
 2253 municipality.

2254  
 2255 Such distribution shall under no circumstances materially or  
 2256 adversely affect the rights of holders of outstanding bonds  
 2257 which are backed by taxes authorized in this section, and the  
 2258 amounts distributed to the county government and each  
 2259 municipality shall not be reduced below the amount necessary for  
 2260 the payment of principal and interest and reserves for principal  
 2261 and interest as required under the covenants of any bond  
 2262 resolution outstanding on the date of the redistribution.

2263 (5)(a) By July 1 of each year, the county shall ~~notify the~~  
 2264 ~~Department of Revenue of the rate of the taxes levied pursuant~~  
 2265 ~~to paragraphs (1)(a) and (b), and of its decision to rescind or~~  
 2266 ~~change the rate of a tax, if applicable, and shall provide the~~  
 2267 department with a certified copy of the interlocal agreement  
 2268 established under subparagraph (1)(b)1. or paragraph (3)(a)  
 2269 ~~subparagraph (1)(b)2. or subparagraph (3)(a)1.~~ with distribution  
 2270 proportions established by such agreement or pursuant to  
 2271 subsection (4), if applicable. ~~A decision to rescind a tax shall~~  
 2272 ~~not take effect on any date other than December 31 and shall~~

2273 ~~require a minimum of 60 days' notice to the Department of~~  
 2274 ~~Revenue of such decision.~~

2275 (b) Any dispute as to the determination by the county of  
 2276 distribution proportions shall be resolved through an appeal to  
 2277 the Administration Commission in accordance with procedures  
 2278 developed by the commission. Pending final disposition of such  
 2279 proceeding, the tax shall be collected pursuant to this section,  
 2280 and such funds shall be held in escrow by the clerk of the  
 2281 circuit court of the county until final disposition.

2282 (6) Only those municipalities and counties eligible for  
 2283 participation in the distribution of moneys under parts II and  
 2284 VI of chapter 218 are eligible to receive moneys under this  
 2285 section. Any funds otherwise undistributed because of  
 2286 ineligibility shall be distributed to eligible governments  
 2287 within the county in proportion to other moneys distributed  
 2288 pursuant to this section.

2289 (7) For the purposes of this section, "transportation  
 2290 expenditures" means expenditures by the local government from  
 2291 local or state shared revenue sources, excluding expenditures of  
 2292 bond proceeds, for the following programs:

2293 (a) Public transportation operations and maintenance.

2294 (b) Roadway and right-of-way maintenance and equipment and  
 2295 structures used primarily for the storage and maintenance of  
 2296 such equipment.

2297 (c) Roadway and right-of-way drainage.

2298 (d) Street lighting.

2299 (e) Traffic signs, traffic engineering, signalization, and  
 2300 pavement markings.

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

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

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.

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.