

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. 215.211, F.S.; makes conforming  
48 | changes to service charges on certain taxes accounting for  
49 | the renaming of local option fuel taxes as local fuel  
50 | taxes; amending s. 319.32; F.S.; providing for increased  
51 | fees for certain motor vehicle titles in 2009, 2010, and  
52 | 2011 and indexing that fee to the Consumer Price Index  
53 | starting in 2012; increasing amounts of fee revenues from  
54 | certain motor vehicle titles for deposit in the State  
55 | Transportation Trust Fund in 2009, 2010, and 2011 and  
56 | indexing those amounts to the Consumer Price Index

57 | starting in 2012; amending s. 319.32, F.S.; providing for  
 58 | increases for service charges relating to certificates of  
 59 | title; amending s. 320.04, F.S.; providing for increases  
 60 | for service charges relating to registrations for motor  
 61 | vehicles; amending s. 320.08, F.S.; increasing license  
 62 | taxes for certain motor vehicles and trailers in 2009,  
 63 | 2010, and 2011 and indexing those taxes to the Consumer  
 64 | Price Index in 2012; amending s. 336.021, F.S.; making  
 65 | ninth-cent local option fuel tax on motor fuel and diesel  
 66 | fuel mandatory and renaming the taxes as local fuel taxes;  
 67 | repealing provisions relating to local option fuel taxes;  
 68 | amending s. 336.025, F.S.; making local option fuel taxes  
 69 | on motor fuel and diesel fuel mandatory, renaming those  
 70 | taxes as local fuel taxes, and imposing the tax at the  
 71 | rate of 6 cents per gallon; requiring the use of local  
 72 | fuel tax revenues by counties and municipalities for  
 73 | transportation expenditures; repealing provisions relating  
 74 | to local option fuel taxes; amending s. 339.2816, F.S.;  
 75 | deleting certain eligibility criteria for participation in  
 76 | the Small County Road Assistance Program; providing an  
 77 | effective date.

78 |  
 79 | Be It Enacted by the Legislature of the State of Florida:

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

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

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

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

105 (3) Prior to being licensed, an exporter must post a bond  
106 with the department equal to 3 times the total state and local  
107 ~~option~~ taxes that would be due if sold for highway use in  
108 Florida, based on the average monthly number of gallons of motor  
109 and diesel fuel to be exported, subject to the maximum bonding  
110 restrictions for motor fuels in s. 206.05 and diesel fuels in s.  
111 206.90. To the extent that a taxpayer already has established a

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

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

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

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

130 206.23 Tax; must be stated separately.--

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

139 (2) A person engaged in any activity taxable under this  
 140 chapter may not advertise or hold out to the public, in any  
 141 manner, directly or indirectly, that he or she will absorb all  
 142 or any part of the tax, or that he or she will relieve the  
 143 purchaser of the payment of all or any part of the tax, or that  
 144 the tax will not be added to the selling price of the property  
 145 or services sold or released or, when added, that it or any part  
 146 thereof will be refunded either directly or indirectly by any  
 147 method whatsoever. A person who violates this provision with  
 148 respect to advertising or refund commits a misdemeanor of the  
 149 second degree, punishable as provided in s. 775.082 or s.  
 150 775.083. A second or subsequent offense constitutes a  
 151 misdemeanor of the first degree, punishable as provided in s.  
 152 775.082 or s. 775.083.

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

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

161 206.41 State taxes imposed on motor fuel.--

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

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

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

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

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

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

195 period ending September 30, compared to the base year average,  
 196 which is the average for the 12-month period ending September  
 197 30, 2008, and rounded to the nearest tenth of a cent.

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

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

213 2. The rate of the tax in each county shall be equal to  
 214 two-thirds of the lesser of the sum of the taxes imposed on  
 215 motor fuel pursuant to paragraphs (d) and (e) in such county or  
 216 6 cents, rounded to the nearest tenth of a cent.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

531 (h) No person shall:

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

535 2. Fraudulently obtain a refund of such taxes;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

605 (3) Terminal suppliers, wholesalers, and importers shall  
 606 not pay the taxes imposed by s. 206.41(1)(d), (e), (f), and (h)  
 607 ~~s. 206.41(1)(d), (e), and (f)~~ above the annual minimum  
 608 established in this section to their suppliers. There shall be  
 609 no credit or refund for any of the taxes imposed by s.  
 610 206.41(1)(d), (e), (f), and (h) ~~s. 206.41(1)(d), (e), and (f)~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

719 (6)(a) A licensed wholesaler shall self-accrue and remit  
720 to the department the tax on motor fuel imposed by s.  
721 206.41(1)(d), (e), and (f) in accordance with subsections (1)-  
722 (3).

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

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

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

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

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

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

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

776 (1) The constitutional fuel tax shall be allocated among  
 777 the several counties in accordance with the formula stated in s.  
 778 16, Art. IX of the State Constitution of 1885, as amended, to

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

785 (2) The Department of Revenue will transmit the  
786 constitutional fuel tax as collected monthly to the State Board  
787 of Administration allocated and distributed to the credit of the  
788 several counties of the state based on the formula of  
789 distribution contained in s. 16, Art. IX of the Constitution of  
790 1885, as amended.

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

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

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

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

814 (b) For the purpose of this section, "taxable gallons  
815 attributable to each county" shall be calculated as a  
816 consumption factor for each county divided by the sum of such  
817 consumption factors for all counties, and multiplied by the  
818 total gallons statewide upon which a tax was paid pursuant to s.  
819 ~~206.41(1)(a). For each county imposing a tax pursuant to s.~~  
820 ~~206.41(1)(d) or (e),~~ The consumption factor shall be the gallons  
821 upon which the ~~county's~~ tax was paid under s. 206.41(1)(d) or  
822 (e) either or both of said sections. ~~For each other county, the~~  
823 ~~consumption factor shall be calculated as the taxable gallons~~  
824 ~~yielding the tax amount certified pursuant to this section for~~  
825 ~~fiscal year 1984-1985 for the county, multiplied by the quotient~~  
826 ~~of the statewide total taxes collected pursuant to s.~~  
827 ~~206.41(1)(a) for the current year divided by the statewide total~~  
828 ~~taxes certified pursuant to this section for fiscal year 1984-~~  
829 ~~1985.~~

830 (6) The State Board of Administration will calculate a  
831 monthly allocation of the constitutional fuel tax received from  
832 the Department of Revenue based on the formula contained in s.  
833 9(c)(4), Art. XII of the revised State Constitution of 1968, and

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

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

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

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

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

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

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

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

887 |       206.607 National System Tax; deposit of proceeds;  
 888 | distribution.--Moneys received pursuant to ss. 206.41(1)(h) and  
 889 | 206.87(1)(f) shall be deposited in the Fuel Tax Collection Trust

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

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

902 206.87 Levy of tax.--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

981 2. The removal is at the refinery rack.

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

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

987 2. The entry is not by bulk transfer.

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

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

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

999 206.8745 Credits and refund claims.--

1000 (1) Except as provided in subsections (2) and (7), any  
1001 person who purchases undyed, tax-paid diesel fuel who has paid  
1002 the tax imposed by this part to the seller may file a claim for  
1003 refund of such taxes paid as provided in s. 215.26 if the fuel  
1004 is used for an exempt purpose identified in s. 206.874(3).

1005 (2) The provisions of subsection (1) do not apply to any  
1006 person purchasing undyed, tax-paid diesel fuel for use on a farm  
1007 for farming purposes, or to sales of undyed, tax-paid diesel  
1008 fuel to the United States or its departments or agencies in bulk  
1009 lots of not less than 500 gallons in each delivery. Such sales  
1010 shall be made tax-free and the seller, if a registered ultimate  
1011 vendor, shall be entitled to file a refund of such taxes or  
1012 apply for a credit on its monthly return as authorized by law.

1013 (3)(a) A licensed terminal supplier, importer, or  
1014 wholesaler which holds title to undyed diesel fuel which has  
1015 been mixed with dyed diesel fuel in storage may claim a refund  
1016 or credit for any state and local ~~option~~ tax paid on the undyed  
1017 diesel fuel. In lieu of applying for a refund, a credit may be  
1018 taken on the return required pursuant to s. 206.43. Any refund  
1019 or credit claimed under this subsection shall be supported by  
1020 documentation showing the date and location of the mixing,  
1021 number of gallons involved, and disposition of the mixed fuel.

1022 (b) Any mixture of dyed and undyed diesel fuel shall not  
1023 be subject to a taxable use, and shall remain subject to the dye  
1024 specifications provided by s. 206.8741.

1025 (4) A licensed wholesaler which has paid the tax imposed  
1026 by this part and any applicable local ~~option~~ tax on undyed  
1027 diesel fuel subsequently sold tax-free for use on a farm for

1028 farming purposes, or to the United States or its departments or  
1029 agencies in bulk lots of not less than 500 gallons in each  
1030 delivery may, in lieu of applying for a refund, take a credit on  
1031 its monthly consolidated fuel tax return against any motor or  
1032 diesel fuel local ~~option~~ taxes due to the department pursuant to  
1033 s. 206.41(1)(d), (e), and (f).

1034 (5) A terminal supplier or position holder which removes  
1035 undyed diesel fuel from a terminal and subsequently places the  
1036 fuel back into the same or another terminal may claim a refund  
1037 or credit for all state and local ~~option~~ tax which it paid or  
1038 accrued on the first removal of the fuel. Nothing in this  
1039 section shall be construed as authorizing a terminal supplier or  
1040 position holder to remove undyed diesel fuel from a terminal  
1041 without paying or accruing the tax imposed by this part.

1042 (6) Undyed, tax-paid diesel fuel consumed by a power  
1043 takeoff or engine exhaust for the purpose of unloading bulk  
1044 cargo by pumping or turning a concrete mixer drum used in the  
1045 manufacturing process, or for the purpose of compacting solid  
1046 waste, which is mounted on a motor vehicle and which has no  
1047 separate fuel tank or power unit, is subject to a refund as  
1048 provided by rule.

1049 (7) Any person who purchases undyed diesel fuel for use by  
1050 a noncommercial vessel who has paid the tax imposed by this part  
1051 to the seller may claim a refund of such taxes paid subject to  
1052 the following restrictions:

1053 (a) The purchaser may make one claim for refund per  
1054 calendar year.

1055 (b) The annual refund claim shall be submitted prior to  
1056 April 1 of the year subsequent to the year in which the tax was  
1057 paid.

1058 (c) No refund shall be allowed on purchases of less than  
1059 2,500 gallons per calendar year.

1060 (d) The purchaser shall submit, with the refund request,  
1061 original purchase invoices showing the taxes paid.

1062 (e) The purchaser shall remit as an offset to the refund  
1063 the sales tax due under chapter 212 based on the purchase price  
1064 of the fuel net of the state tax refunded.

1065 (8) Undyed, tax-paid diesel fuel purchased in this state  
1066 and consumed by the engine of a qualified motor coach during  
1067 idle time for the purpose of running climate control systems and  
1068 maintaining electrical systems for the motor coach is subject to  
1069 a refund. As used in this subsection, the term "qualified motor  
1070 coach" means a privately owned vehicle that is designed to carry  
1071 nine or more passengers, that has a gross vehicle weight of at  
1072 least 33,000 pounds, that is used exclusively in the commercial  
1073 application of transporting passengers for compensation, and  
1074 that has the capacity to measure diesel fuel consumed in Florida  
1075 during idling, separate from diesel fuel consumed to propel the  
1076 vehicle in this state, by way of an on-board computer.

1077 (a) The purchaser may make one claim for refund per  
1078 calendar year.

1079 (b) The annual refund claim must be submitted before April  
1080 1 of the year following the year in which the tax was paid and  
1081 after December 31, 2000.

1082 (c) The purchaser must submit original or copies of  
 1083 original purchase invoices showing the taxes paid, or, in lieu  
 1084 of original invoices, a purchaser may submit a schedule of  
 1085 purchases containing the information required by s.  
 1086 206.41(5)(b)1.

1087 (d) The purchaser must remit, as an offset to the refund,  
 1088 sales tax due under chapter 212 based on the purchase price of  
 1089 the fuel, net of the state tax refunded.

1090  
 1091 The Department of Revenue may adopt rules to administer this  
 1092 subsection.

1093 Section 10. Section 215.211, Florida Statutes, is amended  
 1094 to read:

1095 215.211 Service charge; elimination or reduction for  
 1096 specified proceeds.--

1097 (1) Notwithstanding the provisions of s. 215.20(1) and  
 1098 (3), the service charge provided in s. 215.20(1) and (3), which  
 1099 is deducted from the proceeds of the taxes distributed under ss.  
 1100 206.606(1), 207.026, 212.0501(6), and 319.32(5), shall be  
 1101 eliminated beginning July 1, 2000.

1102 (2) Notwithstanding the provisions of s. 215.20(1) and  
 1103 (3), the service charge provided in s. 215.20(1) and (3), which  
 1104 is deducted from the proceeds of the taxes distributed under ss.  
 1105 206.608 and 320.072(4), shall be eliminated beginning July 1,  
 1106 2001.

1107 (3) Notwithstanding the provisions of s. 215.20(1), the  
 1108 service charge provided in s. 215.20(1), which is deducted from

1109 the proceeds of the local option fuel tax distributed under s.  
 1110 336.025, shall be reduced as follows:

1111 (a) For the period July 1, 2005, through June 30, 2006,  
 1112 the rate of the service charge shall be 3.5 percent.

1113 (b) Beginning July 1, 2006, and thereafter, no service  
 1114 charge shall be deducted from the proceeds of the local ~~option~~  
 1115 fuel tax distributed under s. 336.025.

1116  
 1117 The increased revenues derived from this subsection shall be  
 1118 deposited in the State Transportation Trust Fund and used to  
 1119 fund the County Incentive Grant Program and the Small County  
 1120 Outreach Program. Up to 20 percent of such funds shall be used  
 1121 for the purpose of implementing the Small County Outreach  
 1122 Program as provided in this act. Notwithstanding any other laws  
 1123 to the contrary, the requirements of ss. 339.135, 339.155, and  
 1124 339.175 shall not apply to these funds and programs.

1125 Section 11. Effective January 1, 2009, section 319.32,  
 1126 Florida Statutes, is amended to read:

1127 319.32 Fees; service charges; disposition.--

1128 (1) The department shall charge a fee of \$33 ~~\$24~~ for each  
 1129 original certificate of title except for a certificate of title  
 1130 for a motor vehicle for hire registered under s. 320.08(6), for  
 1131 which the title fee shall be \$3, \$33 ~~\$24~~ for each duplicate copy  
 1132 of a certificate of title except for a certificate of title for  
 1133 a motor vehicle for hire registered under s. 320.08(6), for  
 1134 which the title fee shall be \$3, \$2 for each salvage certificate  
 1135 of title, and \$3 for each assignment by a lienholder. It shall  
 1136 also charge a fee of \$2 for noting a lien on a title

1137 certificate, which fee shall include the services for the  
1138 subsequent issuance of a corrected certificate or cancellation  
1139 of lien when that lien is satisfied. If an application for a  
1140 certificate of title is for a rebuilt vehicle, the department  
1141 shall charge an additional fee of \$40 for conducting a physical  
1142 examination of the vehicle to assure its identity. In addition  
1143 to all other fees charged, a sum of \$1 shall be paid for the  
1144 issuance of an original or duplicate certificate of title to  
1145 cover the cost of materials used for security purposes.

1146 (2)(a) There shall be a service charge of \$4.25 for each  
1147 application which is handled in connection with the issuance,  
1148 duplication, or transfer of any certificate of title. There  
1149 shall be a service charge of \$1.25 for each application which is  
1150 handled in connection with the recordation or notation of a lien  
1151 on a motor vehicle or mobile home which is not in connection  
1152 with the purchase of such vehicle.

1153 (b) The service charges specified in paragraph (a) shall  
1154 be collected by the department on any application handled  
1155 directly from its office. Otherwise, these service charges shall  
1156 be collected and retained by the tax collector who handles the  
1157 application.

1158 (3) The department shall charge a fee of \$4 in addition to  
1159 that charged in subsection (1) for each original certificate of  
1160 title issued for a vehicle previously registered outside this  
1161 state.

1162 (4) The department shall charge a fee of \$7 for each lien  
1163 placed on a motor vehicle by the state child support enforcement  
1164 program pursuant to s. 319.24.

1165 (5) All fees collected pursuant to subsection (3) shall be  
 1166 paid into the Nongame Wildlife Trust Fund. Thirty dollars  
 1167 ~~Twenty-one dollars~~ of each fee for each applicable original  
 1168 certificate of title and each applicable duplicate copy of a  
 1169 certificate of title, ~~after deducting the service charges~~  
 1170 ~~imposed by s. 215.20~~, shall be deposited into the State  
 1171 Transportation Trust Fund. All other fees collected by the  
 1172 department under this chapter shall be paid into the General  
 1173 Revenue Fund.

1174 (6) Notwithstanding chapter 116, every county officer  
 1175 within this state authorized to collect funds provided for in  
 1176 this chapter shall pay all sums officially received by the  
 1177 officer into the State Treasury no later than 5 working days  
 1178 after the close of the business day in which the officer  
 1179 received the funds. Payment by county officers to the state  
 1180 shall be made by means of electronic funds transfer.

1181 Section 12. Effective January 1, 2010, section 319.32,  
 1182 Florida Statutes, is amended to read:

1183 319.32 Fees; service charges; disposition.--

1184 (1) The department shall charge a fee of \$42 ~~\$33~~ for each  
 1185 original certificate of title except for a certificate of title  
 1186 for a motor vehicle for hire registered under s. 320.08(6), for  
 1187 which the title fee shall be \$3, \$42 ~~\$33~~ for each duplicate copy  
 1188 of a certificate of title except for a certificate of title for  
 1189 a motor vehicle for hire registered under s. 320.08(6), for  
 1190 which the title fee shall be \$3, \$2 for each salvage certificate  
 1191 of title, and \$3 for each assignment by a lienholder. It shall  
 1192 also charge a fee of \$2 for noting a lien on a title

1193 certificate, which fee shall include the services for the  
1194 subsequent issuance of a corrected certificate or cancellation  
1195 of lien when that lien is satisfied. If an application for a  
1196 certificate of title is for a rebuilt vehicle, the department  
1197 shall charge an additional fee of \$40 for conducting a physical  
1198 examination of the vehicle to assure its identity. In addition  
1199 to all other fees charged, a sum of \$1 shall be paid for the  
1200 issuance of an original or duplicate certificate of title to  
1201 cover the cost of materials used for security purposes.

1202 (2)(a) There shall be a service charge of \$4.25 for each  
1203 application which is handled in connection with the issuance,  
1204 duplication, or transfer of any certificate of title. There  
1205 shall be a service charge of \$1.25 for each application which is  
1206 handled in connection with the recordation or notation of a lien  
1207 on a motor vehicle or mobile home which is not in connection  
1208 with the purchase of such vehicle.

1209 (b) The service charges specified in paragraph (a) shall  
1210 be collected by the department on any application handled  
1211 directly from its office. Otherwise, these service charges shall  
1212 be collected and retained by the tax collector who handles the  
1213 application.

1214 (3) The department shall charge a fee of \$4 in addition to  
1215 that charged in subsection (1) for each original certificate of  
1216 title issued for a vehicle previously registered outside this  
1217 state.

1218 (4) The department shall charge a fee of \$7 for each lien  
1219 placed on a motor vehicle by the state child support enforcement  
1220 program pursuant to s. 319.24.

1221 (5) All fees collected pursuant to subsection (3) shall be  
 1222 paid into the Nongame Wildlife Trust Fund. Thirty-nine dollars  
 1223 ~~Thirty dollars~~ of each fee for each applicable original  
 1224 certificate of title and each applicable duplicate copy of a  
 1225 certificate of title, ~~after deducting the service charges~~  
 1226 ~~imposed by s. 215.20~~, shall be deposited into the State  
 1227 Transportation Trust Fund. All other fees collected by the  
 1228 department under this chapter shall be paid into the General  
 1229 Revenue Fund.

1230 (6) Notwithstanding chapter 116, every county officer  
 1231 within this state authorized to collect funds provided for in  
 1232 this chapter shall pay all sums officially received by the  
 1233 officer into the State Treasury no later than 5 working days  
 1234 after the close of the business day in which the officer  
 1235 received the funds. Payment by county officers to the state  
 1236 shall be made by means of electronic funds transfer.

1237 Section 13. Effective January 1, 2011, section 319.32,  
 1238 Florida Statutes, is amended to read:

1239 319.32 Fees; service charges; disposition.--

1240 (1) The department shall charge a fee of \$50 ~~\$42~~ for each  
 1241 original certificate of title except for a certificate of title  
 1242 for a motor vehicle for hire registered under s. 320.08(6), for  
 1243 which the title fee shall be \$3, \$50 ~~\$42~~ for each duplicate copy  
 1244 of a certificate of title except for a certificate of title for  
 1245 a motor vehicle for hire registered under s. 320.08(6), for  
 1246 which the title fee shall be \$3, \$2 for each salvage certificate  
 1247 of title, and \$3 for each assignment by a lienholder. It shall  
 1248 also charge a fee of \$2 for noting a lien on a title

1249 certificate, which fee shall include the services for the  
1250 subsequent issuance of a corrected certificate or cancellation  
1251 of lien when that lien is satisfied. If an application for a  
1252 certificate of title is for a rebuilt vehicle, the department  
1253 shall charge an additional fee of \$40 for conducting a physical  
1254 examination of the vehicle to assure its identity. In addition  
1255 to all other fees charged, a sum of \$1 shall be paid for the  
1256 issuance of an original or duplicate certificate of title to  
1257 cover the cost of materials used for security purposes.

1258 (2)(a) There shall be a service charge of \$4.25 for each  
1259 application which is handled in connection with the issuance,  
1260 duplication, or transfer of any certificate of title. There  
1261 shall be a service charge of \$1.25 for each application which is  
1262 handled in connection with the recordation or notation of a lien  
1263 on a motor vehicle or mobile home which is not in connection  
1264 with the purchase of such vehicle.

1265 (b) The service charges specified in paragraph (a) shall  
1266 be collected by the department on any application handled  
1267 directly from its office. Otherwise, these service charges shall  
1268 be collected and retained by the tax collector who handles the  
1269 application.

1270 (3) The department shall charge a fee of \$4 in addition to  
1271 that charged in subsection (1) for each original certificate of  
1272 title issued for a vehicle previously registered outside this  
1273 state.

1274 (4) The department shall charge a fee of \$7 for each lien  
1275 placed on a motor vehicle by the state child support enforcement  
1276 program pursuant to s. 319.24.

1277 (5) All fees collected pursuant to subsection (3) shall be  
 1278 paid into the Nongame Wildlife Trust Fund. Forty-seven dollars  
 1279 ~~Thirty-nine dollars~~ of each fee for each applicable original  
 1280 certificate of title and each applicable duplicate copy of a  
 1281 certificate of title, ~~after deducting the service charges~~  
 1282 ~~imposed by s. 215.20~~, shall be deposited into the State  
 1283 Transportation Trust Fund. All other fees collected by the  
 1284 department under this chapter shall be paid into the General  
 1285 Revenue Fund.

1286 (6) Notwithstanding chapter 116, every county officer  
 1287 within this state authorized to collect funds provided for in  
 1288 this chapter shall pay all sums officially received by the  
 1289 officer into the State Treasury no later than 5 working days  
 1290 after the close of the business day in which the officer  
 1291 received the funds. Payment by county officers to the state  
 1292 shall be made by means of electronic funds transfer.

1293 Section 14. Effective January 1, 2012, section 319.32,  
 1294 Florida Statutes, is amended to read:

1295 319.32 Fees; service charges; disposition.--

1296 (1) The department shall charge a fee of \$50 for each  
 1297 original certificate of title except for a certificate of title  
 1298 for a motor vehicle for hire registered under s. 320.08(6), for  
 1299 which the title fee shall be \$3, \$50 for each duplicate copy of  
 1300 a certificate of title except for a certificate of title for a  
 1301 motor vehicle for hire registered under s. 320.08(6), for which  
 1302 the title fee shall be \$3, \$2 for each salvage certificate of  
 1303 title, and \$3 for each assignment by a lienholder. It shall also  
 1304 charge a fee of \$2 for noting a lien on a title certificate,

1305 which fee shall include the services for the subsequent issuance  
1306 of a corrected certificate or cancellation of lien when that  
1307 lien is satisfied. If an application for a certificate of title  
1308 is for a rebuilt vehicle, the department shall charge an  
1309 additional fee of \$40 for conducting a physical examination of  
1310 the vehicle to assure its identity. In addition to all other  
1311 fees charged, a sum of \$1 shall be paid for the issuance of an  
1312 original or duplicate certificate of title to cover the cost of  
1313 materials used for security purposes. Each January 1, the fee  
1314 for each applicable original certificate of title and each  
1315 applicable duplicate copy of a certificate of title shall be  
1316 adjusted by the percentage change in the average of the Consumer  
1317 Price Index (All Items) issued by the United States Department  
1318 of Labor for the most recent 12-month period ending September  
1319 30, compared to the base year average, which is the average for  
1320 the 12-month period ending September 30, 2008, and rounded to  
1321 the nearest tenth of a cent.

1322 (2)(a) There shall be a service charge of \$4.25 for each  
1323 application which is handled in connection with the issuance,  
1324 duplication, or transfer of any certificate of title. There  
1325 shall be a service charge of \$1.25 for each application which is  
1326 handled in connection with the recordation or notation of a lien  
1327 on a motor vehicle or mobile home which is not in connection  
1328 with the purchase of such vehicle.

1329 (b) The service charges specified in paragraph (a) shall  
1330 be collected by the department on any application handled  
1331 directly from its office. Otherwise, these service charges shall

1332 be collected and retained by the tax collector who handles the  
 1333 application.

1334 (3) The department shall charge a fee of \$4 in addition to  
 1335 that charged in subsection (1) for each original certificate of  
 1336 title issued for a vehicle previously registered outside this  
 1337 state.

1338 (4) The department shall charge a fee of \$7 for each lien  
 1339 placed on a motor vehicle by the state child support enforcement  
 1340 program pursuant to s. 319.24.

1341 (5) All fees collected pursuant to subsection (3) shall be  
 1342 paid into the Nongame Wildlife Trust Fund. The indexed fee less  
 1343 \$3 ~~Forty seven dollars~~ of each fee for each applicable original  
 1344 certificate of title and each applicable duplicate copy of a  
 1345 certificate of title, ~~after deducting the service charges~~  
 1346 ~~imposed by s. 215.20~~, shall be deposited into the State  
 1347 Transportation Trust Fund. All other fees collected by the  
 1348 department under this chapter shall be paid into the General  
 1349 Revenue Fund.

1350 (6) Notwithstanding chapter 116, every county officer  
 1351 within this state authorized to collect funds provided for in  
 1352 this chapter shall pay all sums officially received by the  
 1353 officer into the State Treasury no later than 5 working days  
 1354 after the close of the business day in which the officer  
 1355 received the funds. Payment by county officers to the state  
 1356 shall be made by means of electronic funds transfer.

1357 Section 15. Section 319.32, Florida Statutes, is amended  
 1358 to read:

1359 319.32 Fees; service charges; disposition.--

1360 (1) The department shall charge a fee of \$24 for each  
1361 original certificate of title except for a certificate of title  
1362 for a motor vehicle for hire registered under s. 320.08(6), for  
1363 which the title fee shall be \$3, \$24 for each duplicate copy of  
1364 a certificate of title except for a certificate of title for a  
1365 motor vehicle for hire registered under s. 320.08(6), for which  
1366 the title fee shall be \$3, \$2 for each salvage certificate of  
1367 title, and \$3 for each assignment by a lienholder. It shall also  
1368 charge a fee of \$2 for noting a lien on a title certificate,  
1369 which fee shall include the services for the subsequent issuance  
1370 of a corrected certificate or cancellation of lien when that  
1371 lien is satisfied. If an application for a certificate of title  
1372 is for a rebuilt vehicle, the department shall charge an  
1373 additional fee of \$40 for conducting a physical examination of  
1374 the vehicle to assure its identity. In addition to all other  
1375 fees charged, a sum of \$1 shall be paid for the issuance of an  
1376 original or duplicate certificate of title to cover the cost of  
1377 materials used for security purposes.

1378 (2)(a) There shall be a service charge of \$7.25 ~~\$4.25~~ for  
1379 each application which is handled in connection with the  
1380 issuance, duplication, or transfer of any certificate of title.  
1381 There shall be a service charge of \$1.25 for each application  
1382 which is handled in connection with the recordation or notation  
1383 of a lien on a motor vehicle or mobile home which is not in  
1384 connection with the purchase of such vehicle.

1385 (b) The service charges specified in paragraph (a) shall  
1386 be collected by the department on any application handled  
1387 directly from its office. Otherwise, these service charges shall

1388 | be collected and retained by the tax collector who handles the  
1389 | application.

1390 |       (3) The department shall charge a fee of \$4 in addition to  
1391 | that charged in subsection (1) for each original certificate of  
1392 | title issued for a vehicle previously registered outside this  
1393 | state.

1394 |       (4) The department shall charge a fee of \$7 for each lien  
1395 | placed on a motor vehicle by the state child support enforcement  
1396 | program pursuant to s. 319.24.

1397 |       (5) All fees collected pursuant to subsection (3) shall be  
1398 | paid into the Nongame Wildlife Trust Fund. Twenty-one dollars of  
1399 | each fee for each applicable original certificate of title and  
1400 | each applicable duplicate copy of a certificate of title, after  
1401 | deducting the service charges imposed by s. 215.20, shall be  
1402 | deposited into the State Transportation Trust Fund. All other  
1403 | fees collected by the department under this chapter shall be  
1404 | paid into the General Revenue Fund.

1405 |       (6) Notwithstanding chapter 116, every county officer  
1406 | within this state authorized to collect funds provided for in  
1407 | this chapter shall pay all sums officially received by the  
1408 | officer into the State Treasury no later than 5 working days  
1409 | after the close of the business day in which the officer  
1410 | received the funds. Payment by county officers to the state  
1411 | shall be made by means of electronic funds transfer.

1412 |       (7) The service charges imposed under paragraphs  
1413 | 319.32(1)(a) and (2)(a) shall consist of the statutory amount  
1414 | adjusted to reflect changes in the Consumer Price Index every  
1415 | three years after July 2008. The department shall by rule adjust

1416 the statutory tax collector fee amount based upon the increase  
 1417 or decrease in the Consumer Price Index for all urban consumers  
 1418 published by the United States Department of Labor. An  
 1419 adjustment shall be made July 1, of each third year after July  
 1420 1, 2008, using the most recent month for which data are  
 1421 available at the time of the adjustment. Any increase shall be  
 1422 rounded to the nearest five cents. During every third year when  
 1423 the adjustment is made, the service charge shall be no less than  
 1424 the statutory amount and no more than the increase in the  
 1425 Consumer Price Index or three percent, whichever is less.

1426 Section 16. Section 320.04, Florida Statutes, is amended  
 1427 to read:

1428 320.04 Registration service charge.—

1429 (1)(a) There shall be a service charge of \$3.50 ~~\$2.50~~ for  
 1430 each application which is handled in connection with original  
 1431 issuance, duplicate issuance, or transfer of any license plate,  
 1432 mobile home sticker, or validation sticker or with transfer or  
 1433 duplicate issuance of any registration certificate. There may  
 1434 also be a service charge of up to \$1 for the issuance of each  
 1435 license plate validation sticker, vessel decal, and mobile home  
 1436 sticker issued from an automated vending facility or printer  
 1437 dispenser machine which shall be payable to and retained by the  
 1438 department to provide for automated vending facilities or  
 1439 printer dispenser machines used to dispense such stickers and  
 1440 decals by each tax collector's or license tag agent's employee.

1441 (b) In addition to the fees provided in paragraph (a), any  
 1442 tax collector may impose an additional service charge of not  
 1443 more than 50 cents on any transaction specified in paragraph (a)

1444 or on any transaction specified in s. 319.32(2)(a) or s. 328.48  
1445 when such transaction occurs at any tax collector's branch  
1446 office.

1447 (c) The service charges prescribed by paragraphs (a) and  
1448 (b) shall be collected from the applicant as compensation for  
1449 all services rendered in connection with the handling of the  
1450 application. Such fees shall be retained by the department or by  
1451 the tax collector, as the case may be, as other fees accruing to  
1452 those offices.

1453 (2) The service charges shall be collected by the  
1454 department on all applications handled directly from its office;  
1455 and the proceeds thereof, together with any fees returned to it  
1456 by the tax collector, shall be paid into the Highway Safety  
1457 Operating Trust Fund. No tax collector, deputy tax collector, or  
1458 employee of the state or any county shall charge, collect, or  
1459 receive any fee or compensation for services performed as notary  
1460 public in connection with or incidental to the issuance of  
1461 license plates or titles. The provisions of this subsection and  
1462 of s. 116.38(2) prohibiting the charging, collecting, or  
1463 receiving of notary public fees do not apply to any privately  
1464 owned license plate agency appointed by the county manager of a  
1465 charter county which has an appointed tax collector.

1466 (3) The department may absorb all or any portion of any  
1467 interchange, assessment, charge back, authorization or  
1468 settlement or equivalent fees charged by financial institutions  
1469 relating to a credit or debit card transaction. The department  
1470 may request approval to establish additional budget authority to

1471 pay additional fees related to credit and debit card  
 1472 transactions pursuant to s. 216.177.

1473 (4) The service charges imposed under s. 320.04(1)(a)  
 1474 shall consist of the statutory amount adjusted to reflect  
 1475 changes in the Consumer Price Index every three years after July  
 1476 1, 2008. The department shall by rule adjust the statutory tax  
 1477 collector fee amount based upon an increase or decrease in the  
 1478 Consumer Price Index for all urban consumers published by the  
 1479 United States Department of Labor. An adjustment shall be made  
 1480 July 1, of each third year after July 1, 2008, using the most  
 1481 recent month for which data is available at the time of the  
 1482 adjustment. Any increase shall be rounded to the nearest five  
 1483 cents. During every third year when and adjustment is made, the  
 1484 service charge shall be no less than the statutory amount an no  
 1485 more than the increase in the Consumer Price Index or three  
 1486 percent, whichever is less.

1487 Section 17. 320.08 License taxes.--Except as otherwise  
 1488 provided herein, there are hereby levied and imposed annual  
 1489 license taxes for the operation of motor vehicles, mopeds,  
 1490 motorized bicycles as defined in s. 316.003(2), and mobile  
 1491 homes, as defined in s. 320.01, which shall be paid to and  
 1492 collected by the department or its agent upon the registration  
 1493 or renewal of registration of the following:

- 1494 (1) MOTORCYCLES and MOPEDS.--
- 1495 (a) Any motorcycle: \$10 flat.
- 1496 (b) Any moped: \$5 flat.
- 1497 (c) Upon registration of any motorcycle, motor-driven
- 1498 cycle, or moped there shall be paid in addition to the license

1499 taxes specified in this subsection a nonrefundable motorcycle  
 1500 safety education fee in the amount of \$2.50. The proceeds of  
 1501 such additional fee shall be deposited in the Highway Safety  
 1502 Operating Trust Fund and be used exclusively to fund a  
 1503 motorcycle driver improvement program implemented pursuant to s.  
 1504 322.025 or the Florida Motorcycle Safety Education Program  
 1505 established in s. 322.0255.

1506 (d) An ancient or antique motorcycle: \$10 flat.

1507 (2) AUTOMOBILES FOR PRIVATE USE.--

1508 (a) An ancient or antique automobile, as defined in s.  
 1509 320.086, or a street rod, as defined in s. 320.0863: \$7.50 flat.

1510 (b) Net weight of less than 2,500 pounds: \$14.50 flat. The  
 1511 tax shall increase to \$20 on January 1, 2009; to \$24.50 on  
 1512 January 1, 2010; and to \$29 on January 1, 2011.

1513 (c) Net weight of 2,500 pounds or more, but less than  
 1514 3,500 pounds: \$22.50 flat. The tax shall increase to \$30 on  
 1515 January 1, 2009; to \$37.50 on January 1, 2010; and to \$45 on  
 1516 January 1, 2011.

1517 (d) Net weight of 3,500 pounds or more: \$32.50 flat. The  
 1518 tax shall increase to \$43.50 on January 1, 2009; to \$54.50 on  
 1519 January 1, 2010; and to \$65 on January 1, 2011.

1520 (e) Beginning January 1, 2012, and on January 1 of each  
 1521 year thereafter, the taxes specified in paragraphs (b), (c) and  
 1522 (d) shall be adjusted by the percentage change in the average of  
 1523 the Consumer Price Index (All Items) issued by the United States  
 1524 Department of Labor for the most recent 12-month period ending  
 1525 September 30, compared to the base year average, which is the

1526 average for the 12-month period ending September 30, 2011, and  
 1527 rounded to the nearest tenth of a dollar.

1528 (3) TRUCKS.--

1529 (a) Net weight of less than 2,000 pounds: \$14.50 flat. The  
 1530 tax shall increase to \$20 on January 1, 2009; to \$25.50 on  
 1531 January 1, 2010; and to \$29 on January 1, 2011.

1532 (b) Net weight of 2,000 pounds or more, but not more than  
 1533 3,000 pounds: \$22.50 flat. The tax shall increase to \$30 on  
 1534 January 1, 2009; to \$37.50 on January 1, 2010; and to \$45 on  
 1535 January 1, 2011.

1536 (c) Net weight more than 3,000 pounds, but not more than  
 1537 5,000 pounds: \$32.50 flat. The tax shall increase to \$43.50 on  
 1538 January 1, 2009; to \$54.50 on January 1, 2010; and to \$65 on  
 1539 January 1, 2011.

1540 (d) A truck defined as a "goat," or any other vehicle when  
 1541 used in the field by a farmer or in the woods for the purpose of  
 1542 harvesting a crop, including naval stores, during such  
 1543 harvesting operations, and which is not principally operated  
 1544 upon the roads of the state: \$7.50 flat. The tax shall increase  
 1545 to \$10 on January 1, 2009; to \$12.50 on January 1, 2010; and to  
 1546 \$15 on January 1, 2011. A "goat" is a motor vehicle designed,  
 1547 constructed, and used principally for the transportation of  
 1548 citrus fruit within citrus groves or for the transportation of  
 1549 crops on farms, and which can also be used for the hauling of  
 1550 associated equipment or supplies, including required sanitary  
 1551 equipment, and the towing of farm trailers.

1552 (e) An ancient or antique truck, as defined in s. 320.086:  
 1553 \$7.50 flat.

1554        (f) Beginning January 1, 2012, and on January 1 of each  
 1555 year thereafter, the taxes specified in paragraphs (a) through  
 1556 (d) shall be adjusted by the percentage change in the average of  
 1557 the Consumer Price Index (All Items) issued by the United States  
 1558 Department of Labor for the most recent 12-month period ending  
 1559 September 30, compared to the base year average, which is the  
 1560 average for the 12-month period ending September 30, 2011, and  
 1561 rounded to the nearest tenth of a dollar.

1562        (4) HEAVY TRUCKS, TRUCK TRACTORS, FEES ACCORDING TO GROSS  
 1563 VEHICLE WEIGHT.--

1564        (a) Gross vehicle weight of 5,001 pounds or more, but less  
 1565 than 6,000 pounds: \$45 flat.

1566        (b) Gross vehicle weight of 6,000 pounds or more, but less  
 1567 than 8,000 pounds: \$65 flat.

1568        (c) Gross vehicle weight of 8,000 pounds or more, but less  
 1569 than 10,000 pounds: \$76 flat.

1570        (d) Gross vehicle weight of 10,000 pounds or more, but  
 1571 less than 15,000 pounds: \$87 flat.

1572        (e) Gross vehicle weight of 15,000 pounds or more, but  
 1573 less than 20,000 pounds: \$131 flat.

1574        (f) Gross vehicle weight of 20,000 pounds or more, but  
 1575 less than 26,001 pounds: \$186 flat.

1576        (g) Gross vehicle weight of 26,001 pounds or more, but  
 1577 less than 35,000: \$240 flat.

1578        (h) Gross vehicle weight of 35,000 pounds or more, but  
 1579 less than 44,000 pounds: \$300 flat.

1580        (i) Gross vehicle weight of 44,000 pounds or more, but  
 1581 less than 55,000 pounds: \$572 flat.

1582 (j) Gross vehicle weight of 55,000 pounds or more, but  
 1583 less than 62,000 pounds: \$678 flat.

1584 (k) Gross vehicle weight of 62,000 pounds or more, but  
 1585 less than 72,000 pounds: \$800 flat.

1586 (l) Gross vehicle weight of 72,000 pounds or more: \$979  
 1587 flat.

1588 (m) Notwithstanding the declared gross vehicle weight, a  
 1589 truck tractor used within a 150-mile radius of its home address  
 1590 shall be eligible for a license plate for a fee of \$240 flat if:

1591 1. The truck tractor is used exclusively for hauling  
 1592 forestry products; or

1593 2. The truck tractor is used primarily for the hauling of  
 1594 forestry products, and is also used for the hauling of  
 1595 associated forestry harvesting equipment used by the owner of  
 1596 the truck tractor.

1597 (n) A truck tractor or heavy truck, not operated as a for-  
 1598 hire vehicle, which is engaged exclusively in transporting raw,  
 1599 unprocessed, and nonmanufactured agricultural or horticultural  
 1600 products within a 150-mile radius of its home address, shall be  
 1601 eligible for a restricted license plate for a fee of \$65 flat,  
 1602 if such vehicle's declared gross vehicle weight is less than  
 1603 44,000 pounds; or \$240 flat, if such vehicle's declared gross  
 1604 vehicle weight is 44,000 pounds or more and such vehicle only  
 1605 transports:

1606 1. From the point of production to the point of primary  
 1607 manufacture;

1608 2. From the point of production to the point of assembling  
 1609 the same; or

1610 3. From the point of production to a shipping point of  
1611 either a rail, water, or motor transportation company.

1612  
1613 Such not-for-hire truck tractors and heavy trucks used  
1614 exclusively in transporting raw, unprocessed, and  
1615 nonmanufactured agricultural or horticultural products may be  
1616 incidentally used to haul farm implements and fertilizers when  
1617 delivered direct to the growers. The department may require any  
1618 such documentation deemed necessary to determine eligibility  
1619 prior to issuance of this license plate. For the purpose of this  
1620 paragraph, "not-for-hire" means the owner of the motor vehicle  
1621 must also be the owner of the raw, unprocessed, and  
1622 nonmanufactured agricultural or horticultural product, or the  
1623 user of the farm implements and fertilizer being delivered.

1624 (o) The taxes specified in this subsection shall increase  
1625 by \$10 on January 1, 2009; by an additional \$10 on January 1,  
1626 2010; and by an additional \$10 on January 1, 2011.

1627 (p) Beginning January 1, 2012, and on January 1 of each  
1628 year thereafter, the taxes specified in this subsection shall be  
1629 adjusted by the percentage change in the average of the Consumer  
1630 Price Index (All Items) issued by the United States Department  
1631 of Labor for the most recent 12-month period ending September  
1632 30, compared to the base year average, which is the average for  
1633 the 12-month period ending September 30, 2011, and rounded to  
1634 the nearest tenth of a dollar.

1635 (5) SEMITRAILERS, FEES ACCORDING TO GROSS VEHICLE WEIGHT;  
1636 SCHOOL BUSES; SPECIAL PURPOSE VEHICLES.--

1637 (a)1. A semitrailer drawn by a GVW truck tractor by means  
 1638 of a fifth-wheel arrangement: \$10 flat per registration year or  
 1639 any part thereof.

1640 2. A semitrailer drawn by a GVW truck tractor by means of  
 1641 a fifth-wheel arrangement: \$50 flat per permanent registration.

1642 (b) A motor vehicle equipped with machinery and designed  
 1643 for the exclusive purpose of well drilling, excavation,  
 1644 construction, spraying, or similar activity, and which is not  
 1645 designed or used to transport loads other than the machinery  
 1646 described above over public roads: \$32.50 flat.

1647 (c) A school bus used exclusively to transport pupils to  
 1648 and from school or school or church activities or functions  
 1649 within their own county: \$30 flat.

1650 (d) A wrecker, as defined in s. 320.01(40), which is used  
 1651 to tow a vessel as defined in s. 327.02(39), a disabled,  
 1652 abandoned, stolen-recovered, or impounded motor vehicle as  
 1653 defined in s. 320.01(38), or a replacement motor vehicle as  
 1654 defined in s. 320.01(39): \$30 flat.

1655 (e) A wrecker, as defined in s. 320.01(40), which is used  
 1656 to tow any motor vehicle, regardless of whether or not such  
 1657 motor vehicle is a disabled motor vehicle as defined in s.  
 1658 320.01(38), a replacement motor vehicle as defined in s.  
 1659 320.01(39), a vessel as defined in s. 327.02(39), or any other  
 1660 cargo, as follows:

1661 1. Gross vehicle weight of 10,000 pounds or more, but less  
 1662 than 15,000 pounds: \$87 flat.

1663 2. Gross vehicle weight of 15,000 pounds or more, but less  
 1664 than 20,000 pounds: \$131 flat.

1665 3. Gross vehicle weight of 20,000 pounds or more, but less  
1666 than 26,000 pounds: \$186 flat.

1667 4. Gross vehicle weight of 26,000 pounds or more, but less  
1668 than 35,000 pounds: \$240 flat.

1669 5. Gross vehicle weight of 35,000 pounds or more, but less  
1670 than 44,000 pounds: \$300 flat.

1671 6. Gross vehicle weight of 44,000 pounds or more, but less  
1672 than 55,000 pounds: \$572 flat.

1673 7. Gross vehicle weight of 55,000 pounds or more, but less  
1674 than 62,000 pounds: \$678 flat.

1675 8. Gross vehicle weight of 62,000 pounds or more, but less  
1676 than 72,000 pounds: \$800 flat.

1677 9. Gross vehicle weight of 72,000 pounds or more: \$979  
1678 flat.

1679 (f) A hearse or ambulance: \$30 flat.

1680 (g) The taxes specified in this subsection, except  
1681 paragraphs (c) and (f), shall increase by \$10 on January 1,  
1682 2009; by an additional \$10 on January 1, 2010; and by an  
1683 additional \$10 on January 1, 2011.

1684 (h) Beginning January 1, 2012, and on January 1 of each  
1685 year thereafter, the taxes specified in this subsection, except  
1686 paragraphs (c) and (f), shall be adjusted by the percentage  
1687 change in the average of the Consumer Price Index (All Items)  
1688 issued by the United States Department of Labor for the most  
1689 recent 12-month period ending September 30, compared to the base  
1690 year average, which is the average for the 12-month period  
1691 ending September 30, 2011, and rounded to the nearest tenth of a  
1692 dollar.

1693 (6) MOTOR VEHICLES FOR HIRE.--

1694 (a) Under nine passengers: \$12.50 flat plus \$1 per cwt.

1695 (b) Nine passengers and over: \$12.50 flat plus \$1.50 per

1696 cwt.

1697 (c) The flat taxes specified in this subsection shall

1698 increase to \$17 on January 1, 2009; to \$21.50 on January 1,

1699 2010; and to \$25 on January 1, 2011.

1700 (d) Beginning January 1, 2012, and on January 1 of each

1701 year thereafter, the flat taxes specified in this subsection

1702 shall be adjusted by the percentage change in the average of the

1703 Consumer Price Index (All Items) issued by the United States

1704 Department of Labor for the most recent 12-month period ending

1705 September 30, compared to the base year average, which is the

1706 average for the 12-month period ending September 30, 2011, and

1707 rounded to the nearest tenth of a dollar.

1708 (7) TRAILERS FOR PRIVATE USE.--

1709 (a) Any trailer weighing 500 pounds or less: \$5 flat per

1710 year or any part thereof.

1711 (b) Net weight over 500 pounds: \$2.50 flat plus 75 cents

1712 per cwt.

1713 (8) TRAILERS FOR HIRE.--

1714 (a) Net weight under 2,000 pounds: \$2.50 flat plus \$1 per

1715 cwt. The flat tax shall increase to \$3.50 on January 1, 2009; to

1716 \$4.50 on January 1, 2010; and to \$5 on January 1, 2011.

1717 (b) Net weight 2,000 pounds or more: \$10 flat plus \$1 per

1718 cwt. The flat tax shall increase to \$14 on January 1, 2009; to

1719 \$17 on January 1, 2010; and to \$20 on January 1, 2011.

1720           (c) Beginning January 1, 2012, and on January 1 of each  
 1721 year thereafter, the flat taxes specified in this subsection  
 1722 shall be adjusted by the percentage change in the average of the  
 1723 Consumer Price Index (All Items) issued by the United States  
 1724 Department of Labor for the most recent 12-month period ending  
 1725 September 30, compared to the base year average, which is the  
 1726 average for the 12-month period ending September 30, 2011, and  
 1727 rounded to the nearest tenth of a dollar.

1728           (9) RECREATIONAL VEHICLE-TYPE UNITS.--

1729           (a) A travel trailer or fifth-wheel trailer, as defined by  
 1730 s. 320.01(1)(b), that does not exceed 35 feet in length: \$20  
 1731 flat.

1732           (b) A camping trailer, as defined by s. 320.01(1)(b)2.:  
 1733 \$10 flat.

1734           (c) A motor home, as defined by s. 320.01(1)(b)4.:

1735           1. Net weight of less than 4,500 pounds: \$20 flat. The tax  
 1736 shall increase to \$27 on January 1, 2009; to \$34 on January 1,  
 1737 2010; and to \$40 on January 1, 2011.

1738           2. Net weight of 4,500 pounds or more: \$35 flat. The tax  
 1739 shall increase to \$47 on January 1, 2009; to \$59 on January 1,  
 1740 2010; and to \$70 on January 1, 2011.

1741           (d) A truck camper as defined by s. 320.01(1)(b)3.:

1742           1. Net weight of less than 4,500 pounds: \$20 flat.

1743           2. Net weight of 4,500 pounds or more: \$35 flat.

1744           (e) A private motor coach as defined by s. 320.01(1)(b)5.:

1745           1. Net weight of less than 4,500 pounds: \$20 flat. The tax  
 1746 shall increase to \$47 on January 1, 2009; to \$59 on January 1,  
 1747 2010; and to \$70 on January 1, 2011.

1748 2. Net weight of 4,500 pounds or more: \$35 flat. The tax  
 1749 shall increase to \$47 on January 1, 2009; to \$59 on January 1,  
 1750 2010; and to \$70 on January 1, 2011.

1751 (f) Beginning January 1, 2012, and on January 1 of each  
 1752 year thereafter, the taxes specified in paragraphs (c) and (e)  
 1753 shall be adjusted by the percentage change in the average of the  
 1754 Consumer Price Index (All Items) issued by the United States  
 1755 Department of Labor for the most recent 12-month period ending  
 1756 September 30, compared to the base year average, which is the  
 1757 average for the 12-month period ending September 30, 2011, and  
 1758 rounded to the nearest tenth of a dollar.

1759 (10) PARK TRAILERS; TRAVEL TRAILERS; FIFTH-WHEEL TRAILERS;  
 1760 35 FEET TO 40 FEET.--

1761 (a) Park trailers.--Any park trailer, as defined in s.  
 1762 320.01(1)(b)7.: \$25 flat.

1763 (b) A travel trailer or fifth-wheel trailer, as defined in  
 1764 s. 320.01(1)(b), that exceeds 35 feet: \$25 flat.

1765 (11) MOBILE HOMES.--

1766 (a) A mobile home not exceeding 35 feet in length: \$20  
 1767 flat.

1768 (b) A mobile home over 35 feet in length, but not  
 1769 exceeding 40 feet: \$25 flat.

1770 (c) A mobile home over 40 feet in length, but not  
 1771 exceeding 45 feet: \$30 flat.

1772 (d) A mobile home over 45 feet in length, but not  
 1773 exceeding 50 feet: \$35 flat.

1774 (e) A mobile home over 50 feet in length, but not  
 1775 exceeding 55 feet: \$40 flat.

1776 (f) A mobile home over 55 feet in length, but not  
 1777 exceeding 60 feet: \$45 flat.

1778 (g) A mobile home over 60 feet in length, but not  
 1779 exceeding 65 feet: \$50 flat.

1780 (h) A mobile home over 65 feet in length: \$80 flat.

1781 (12) DEALER AND MANUFACTURER LICENSE PLATES.--A franchised  
 1782 motor vehicle dealer, independent motor vehicle dealer, marine  
 1783 boat trailer dealer, or mobile home dealer and manufacturer  
 1784 license plate: \$12.50 flat. The tax shall increase to \$17 on  
 1785 January 1, 2009; to \$21.50 on January 1, 2010; and to \$25 on  
 1786 January 1, 2011. Beginning January 1, 2012, and on January 1 of  
 1787 each year thereafter, the tax shall be adjusted by the  
 1788 percentage change in the average of the Consumer Price Index  
 1789 (All Items) issued by the United States Department of Labor for  
 1790 the most recent 12-month period ending September 30, compared to  
 1791 the base year average, which is the average for the 12-month  
 1792 period ending September 30, 2011, and rounded to the nearest  
 1793 tenth of a dollar.

1794 (13) EXEMPT OR OFFICIAL LICENSE PLATES.--Any exempt or  
 1795 official license plate: \$3 flat.

1796 (14) LOCALLY OPERATED MOTOR VEHICLES FOR HIRE.--A motor  
 1797 vehicle for hire operated wholly within a city or within 25  
 1798 miles thereof: \$12.50 flat plus \$1.50 per cwt. The flat tax  
 1799 shall increase to \$17 on January 1, 2009; to \$21.50 on January  
 1800 1, 2010; and to \$25 on January 1, 2011. Beginning January 1,  
 1801 2012, and on January 1 of each year thereafter, the flat tax  
 1802 shall be adjusted by the percentage change in the average of the  
 1803 Consumer Price Index (All Items) issued by the United States

1804 Department of Labor for the most recent 12-month period ending  
 1805 September 30, compared to the base year average, which is the  
 1806 average for the 12-month period ending September 30, 2011, and  
 1807 rounded to the nearest tenth of a dollar.

1808 (15) TRANSPORTER.--Any transporter license plate issued to  
 1809 a transporter pursuant to s. 320.133: \$75 flat. The tax shall  
 1810 increase to \$100 on January 1, 2009; to \$125 on January 1, 2010;  
 1811 and to \$150 on January 1, 2011. Beginning January 1, 2012, and  
 1812 on January 1 of each year thereafter, the tax shall be adjusted  
 1813 by the percentage change in the average of the Consumer Price  
 1814 Index (All Items) issued by the United States Department of  
 1815 Labor for the most recent 12-month period ending September 30,  
 1816 compared to the base year average, which is the average for the  
 1817 12-month period ending September 30, 2011, and rounded to the  
 1818 nearest tenth of a dollar.

1819 Section 18. Section 336.021, Florida Statutes, is amended  
 1820 to read:

1821 336.021 County transportation system; levy of ninth-cent  
 1822 fuel tax on motor fuel and diesel fuel.--

1823 (1)(a) In addition to other taxes allowed by law, there  
 1824 shall be levied as provided in ~~Any county in the state, by~~  
 1825 ~~extraordinary vote of the membership of its governing body or~~  
 1826 ~~subject to a referendum, may levy the tax imposed by ss.~~  
 1827 206.41(1)(d) and 206.87(1)(b) a local fuel tax upon every gallon  
 1828 of motor fuel and diesel fuel sold in a county and taxed under  
 1829 the provisions of part I or part II of chapter 206. County and  
 1830 municipal governments may use the moneys received under this

1831 paragraph only for transportation expenditures as defined in s.  
1832 336.025(7).

1833 (b) The governing body of the county may, by joint  
1834 agreement with one or more of the municipalities located  
1835 therein, provide for the transportation purposes authorized  
1836 under paragraph (a) and the distribution of the proceeds of this  
1837 tax within both the unincorporated and incorporated areas of the  
1838 county. The provisions for refund provided in ss. 206.625 and  
1839 206.64 shall not be applicable to such tax levied by any county.

1840 (c) Local fuel ~~option~~ taxes collected on sales or use of  
1841 diesel fuel in this state shall be distributed in the following  
1842 manner:

1843 1. The fiscal year of July 1, 1995, through June 30, 1996,  
1844 shall be the base year for all distributions.

1845 2. Each year the tax collected, less the service and  
1846 administrative charges enumerated in s. 215.20 and the  
1847 allowances allowed under s. 206.91, on the number of gallons  
1848 reported, up to the total number of gallons reported in the base  
1849 year, shall be distributed to each county using the distribution  
1850 percentage calculated for the base year.

1851 3. After the distribution of taxes pursuant to  
1852 subparagraph 2., additional taxes available for distribution  
1853 shall first be distributed pursuant to this subparagraph. A  
1854 distribution shall be made to each county in which a qualified  
1855 new retail station is located. A qualified new retail station is  
1856 a retail station that began operation after June 30, 1996, and  
1857 that has sales of diesel fuel exceeding 50 percent of the sales  
1858 of diesel fuel reported in the county in which it is located

1859 during the 1995-1996 state fiscal year. The determination of  
1860 whether a new retail station is qualified shall be based on the  
1861 total gallons of diesel fuel sold at the station during each  
1862 full month of operation during the 12-month period ending  
1863 January 31, divided by the number of full months of operation  
1864 during those 12 months, and the result multiplied by 12. The  
1865 amount distributed pursuant to this subparagraph to each county  
1866 in which a qualified new retail station is located shall equal  
1867 the local fuel ~~option~~ taxes due on the gallons of diesel fuel  
1868 sold by the new retail station during the year ending January  
1869 31, less the service charges enumerated in s. 215.20 and the  
1870 dealer allowance provided for by s. 206.91. Gallons of diesel  
1871 fuel sold at the qualified new retail station shall be certified  
1872 to the department by the county requesting the additional  
1873 distribution by June 15, 1997, and by March 1 in each subsequent  
1874 year. The certification shall include the beginning inventory,  
1875 fuel purchases and sales, and the ending inventory for the new  
1876 retail station for each month of operation during the year, the  
1877 original purchase invoices for the period, and any other  
1878 information the department deems reasonable and necessary to  
1879 establish the certified gallons. The department may review and  
1880 audit the retail dealer's records provided to a county to  
1881 establish the gallons sold by the new retail station.  
1882 Notwithstanding the provisions of this subparagraph, when more  
1883 than one county qualifies for a distribution pursuant to this  
1884 subparagraph and the requested distributions exceed the total  
1885 taxes available for distribution, each county shall receive a  
1886 prorated share of the moneys available for distribution.

1887 4. After the distribution of taxes pursuant to  
1888 subparagraph 3., all additional taxes available for distribution  
1889 shall be distributed based on vehicular diesel fuel storage  
1890 capacities in each county pursuant to this subparagraph. The  
1891 total vehicular diesel fuel storage capacity shall be  
1892 established for each fiscal year based on the registration of  
1893 facilities with the Department of Environmental Protection as  
1894 required by s. 376.303 for the following facility types: retail  
1895 stations, fuel user/nonretail, state government, local  
1896 government, and county government. Each county shall receive a  
1897 share of the total taxes available for distribution pursuant to  
1898 this subparagraph equal to a fraction, the numerator of which is  
1899 the storage capacity located within the county for vehicular  
1900 diesel fuel in the facility types listed in this subparagraph  
1901 and the denominator of which is the total statewide storage  
1902 capacity for vehicular diesel fuel in those facility types. The  
1903 vehicular diesel fuel storage capacity for each county and  
1904 facility type shall be that established by the Department of  
1905 Environmental Protection by June 1, 1997, for the 1996-1997  
1906 fiscal year, and by January 31 for each succeeding fiscal year.  
1907 The storage capacities so established shall be final. The  
1908 storage capacity for any new retail station for which a county  
1909 receives a distribution pursuant to subparagraph 3. shall not be  
1910 included in the calculations pursuant to this subparagraph.

1911 (d) The tax received by the department on motor fuel  
1912 pursuant to this paragraph shall be distributed monthly by the  
1913 department to the county reported by the terminal suppliers,  
1914 wholesalers, and importers as the destination of the gallons

1915 distributed for retail sale or use. The tax on diesel fuel shall  
 1916 be distributed monthly by the department to each county as  
 1917 provided in paragraph (c).

1918 (2)(a) The tax collected by the department pursuant to  
 1919 subsection (1) shall be transferred to the Ninth-cent Fuel Tax  
 1920 Trust Fund, which fund is created for distribution to the  
 1921 counties pursuant to paragraph (1)(d). The department shall  
 1922 deduct the administrative costs incurred by it in collecting,  
 1923 administering, enforcing, and distributing back to the counties  
 1924 the tax, which administrative costs may not exceed 2 percent of  
 1925 collections authorized by this section. The total administrative  
 1926 cost shall be prorated among those counties levying the tax  
 1927 according to the following formula, which shall be revised on  
 1928 July 1 of each year: Two-thirds of the amount deducted shall be  
 1929 based on the county's proportional share of the number of  
 1930 dealers who are registered for purposes of chapter 212 on June  
 1931 30th of the preceding state fiscal year, and one-third of the  
 1932 amount deducted shall be based on the county's share of the  
 1933 total amount of the tax collected during the preceding state  
 1934 fiscal year. The department has the authority to prescribe and  
 1935 publish all forms upon which reports shall be made to it and  
 1936 other forms and records deemed to be necessary for proper  
 1937 administration and collection of the tax levied by any county  
 1938 and shall adopt rules necessary to enforce this section, which  
 1939 rules shall have the full force and effect of law. The  
 1940 provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052,  
 1941 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09,  
 1942 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16,

1943 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205,  
 1944 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41,  
 1945 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59,  
 1946 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741,  
 1947 206.8745, 206.94, and 206.945 shall, as far as practicable, be  
 1948 applicable to the levy and collection of the tax imposed  
 1949 pursuant to this section as if fully set out in this section.

1950 (b) The provisions of s. 206.43(7) shall apply to the  
 1951 incorrect reporting of the tax levied under this section.

1952 (3) It is expressly recognized and declared by the  
 1953 Legislature that the establishment, operation, and maintenance  
 1954 of a transportation system and related facilities and the  
 1955 acquisition, construction, reconstruction, and maintenance of  
 1956 roads and streets fulfill a public purpose and that payment of  
 1957 the costs and expenses therefor may be made from county general  
 1958 funds, special taxing district funds, or such other funds as may  
 1959 be authorized by special or general law. Counties are authorized  
 1960 to expend the funds received under this section in conjunction  
 1961 with the state or federal government in joint projects.

1962 ~~(4)(a) A certified copy of the ordinance proposing to levy~~  
 1963 ~~the tax pursuant to referendum shall be furnished by the county~~  
 1964 ~~to the department within 10 days after approval of such~~  
 1965 ~~ordinance. Furthermore, the county levying the tax pursuant to~~  
 1966 ~~referendum shall notify the department within 10 days after the~~  
 1967 ~~passage of the referendum of such passage and of the time period~~  
 1968 ~~during which the tax will be levied. The failure to furnish the~~  
 1969 ~~certified copy will not invalidate the passage of the ordinance.~~

1970           ~~(b) A county levying the tax pursuant to ordinance shall~~  
 1971 ~~notify the department within 10 days after the governing body of~~  
 1972 ~~the county adopts the ordinance and, at the same time, furnish~~  
 1973 ~~the department with a certified copy of the ordinance.~~

1974           ~~(5) All impositions of the tax shall be levied before July~~  
 1975 ~~1 of each year to be effective January 1 of the following year.~~  
 1976 ~~However, levies of the tax which were in effect on July 1, 2002,~~  
 1977 ~~and which expire on August 31 of any year may be reimposed at~~  
 1978 ~~the current authorized rate to be effective September 1 of the~~  
 1979 ~~year of expiration. All impositions shall be required to end on~~  
 1980 ~~December 31 of a year. A decision to rescind the tax shall not~~  
 1981 ~~take effect on any date other than December 31 and shall require~~  
 1982 ~~a minimum of 60 days' notice to the department of such decision.~~

1983           ~~(4)(6)~~ Notwithstanding any other provision of this  
 1984 section, the tax authorized pursuant to this section shall be  
 1985 levied in every county at the rate of 1 cent per gallon of  
 1986 diesel fuel beginning January 1, 1994.

1987           Section 19. Section 336.025, Florida Statutes, is amended  
 1988 to read:

1989           336.025 County transportation system; levy of local option  
 1990 fuel tax on motor fuel and diesel fuel.--

1991           (1)(a) In addition to other taxes allowed by law, there  
 1992 shall ~~may~~ be levied as provided in ss. 206.41(1)(e) and  
 1993 206.87(1)(c) a ~~1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent~~  
 1994 local ~~option~~ fuel tax upon every gallon of motor fuel and diesel  
 1995 fuel sold in a county and taxed under the provisions of part I  
 1996 or part II of chapter 206. County and municipal governments may

1997 use moneys received pursuant to this paragraph only for  
 1998 transportation expenditures.

1999 ~~1. All impositions and rate changes of the tax shall be~~  
 2000 ~~levied before July 1 to be effective January 1 of the following~~  
 2001 ~~year for a period not to exceed 30 years, and the applicable~~  
 2002 ~~method of distribution shall be established pursuant to~~  
 2003 ~~subsection (3) or subsection (4). However, levies of the tax~~  
 2004 ~~which were in effect on July 1, 2002, and which expire on August~~  
 2005 ~~31 of any year may be reimposed at the current authorized rate~~  
 2006 ~~effective September 1 of the year of expiration. Upon~~  
 2007 ~~expiration, the tax may be releived provided that a~~  
 2008 ~~redetermination of the method of distribution is made as~~  
 2009 ~~provided in this section.~~

2010 ~~2. County and municipal governments shall utilize moneys~~  
 2011 ~~received pursuant to this paragraph only for transportation~~  
 2012 ~~expenditures.~~

2013 ~~3. Any tax levied pursuant to this paragraph may be~~  
 2014 ~~extended on a majority vote of the governing body of the county.~~  
 2015 ~~A redetermination of the method of distribution shall be~~  
 2016 ~~established pursuant to subsection (3) or subsection (4), if,~~  
 2017 ~~after July 1, 1986, the tax is extended or the tax rate changed,~~  
 2018 ~~for the period of extension or for the additional tax.~~

2019 (b) In addition to other taxes allowed by law, there shall  
 2020 ~~may~~ be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,  
 2021 ~~3-cent, 4-cent, or~~ 5-cent local option fuel tax upon every  
 2022 gallon of motor fuel sold in a county and taxed under the  
 2023 provisions of part I of chapter 206. ~~The tax shall be levied by~~

2024 ~~an ordinance adopted by a majority plus one vote of the~~  
 2025 ~~membership of the governing body of the county or by referendum.~~

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. However, levies of the tax which were in effect on July 1,~~  
 2029 ~~2002, and which expire on August 31 of any year may be reimposed~~  
 2030 ~~at the current authorized rate effective September 1 of the year~~  
 2031 ~~of expiration.~~

2032 1.2. ~~The county may, prior to levy of the tax,~~ establish  
 2033 by interlocal agreement with one or more municipalities located  
 2034 therein, representing a majority of the population of the  
 2035 incorporated area within the county, a distribution formula for  
 2036 dividing the entire proceeds of the tax among county government  
 2037 and all eligible municipalities within the county. If no  
 2038 interlocal agreement is adopted before the effective date of the  
 2039 tax, tax revenues shall be distributed pursuant to the  
 2040 provisions of subsection (4). If no interlocal agreement exists,  
 2041 a new interlocal agreement may be established prior to June 1 of  
 2042 any year pursuant to this subparagraph. However, any interlocal  
 2043 agreement agreed to under this subparagraph after the initial  
 2044 levy of the tax or change in the tax rate authorized in this  
 2045 section shall under no circumstances materially or adversely  
 2046 affect the rights of holders of outstanding bonds which are  
 2047 backed by taxes authorized by this paragraph, and the amounts  
 2048 distributed to the county government and each municipality shall  
 2049 not be reduced below the amount necessary for the payment of  
 2050 principal and interest and reserves for principal and interest  
 2051 as required under the covenants of any bond resolution

2052 outstanding on the date of establishment of the new interlocal  
 2053 agreement.

2054 2.3- County and municipal governments shall use moneys  
 2055 received pursuant to this paragraph for transportation  
 2056 expenditures needed to meet the requirements of the capital  
 2057 improvements element of an adopted comprehensive plan or for  
 2058 expenditures needed to meet immediate local transportation  
 2059 problems and for other transportation-related expenditures that  
 2060 are critical for building comprehensive roadway networks by  
 2061 local governments. For purposes of this paragraph, expenditures  
 2062 for the construction of new roads, the reconstruction or  
 2063 resurfacing of existing paved roads, or the paving of existing  
 2064 graded roads shall be deemed to increase capacity and such  
 2065 projects shall be included in the capital improvements element  
 2066 of an adopted comprehensive plan. Expenditures for purposes of  
 2067 this paragraph shall not include routine maintenance of roads.

2068 (c) Local governments may use the services of the Division  
 2069 of Bond Finance of the State Board of Administration pursuant to  
 2070 the State Bond Act to issue any bonds through the provisions of  
 2071 this section and may pledge the revenues from local option fuel  
 2072 taxes to secure the payment of the bonds. Counties and  
 2073 municipalities may join together for the issuance of bonds  
 2074 issued pursuant to this section.

2075 (d) If an interlocal agreement entered into under this  
 2076 section does not provide for automatic adjustments or periodic  
 2077 review by the local governmental entities of the method of  
 2078 distribution of local ~~option~~ fuel tax revenues, the parties to

2079 the agreement shall review and hold public hearings on the terms  
 2080 of the agreement at least every 2 years.

2081 (2)(a) The tax levied pursuant to paragraph (1)(a) shall  
 2082 be collected and remitted in the same manner provided by ss.  
 2083 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to  
 2084 paragraph (1)(b) shall be collected and remitted in the same  
 2085 manner provided by s. 206.41(1)(e). The taxes remitted pursuant  
 2086 to this section shall be transferred to the Local ~~Option~~ Fuel  
 2087 Tax Trust Fund, which fund is created for distribution to the  
 2088 county and eligible municipal governments within the county in  
 2089 which the tax was collected and which fund is subject to the  
 2090 service charge imposed in chapter 215. The tax shall be  
 2091 distributed monthly by the department in the same manner  
 2092 provided by s. 336.021(1)(c) and (d). The department shall  
 2093 deduct the administrative costs incurred by it in collecting,  
 2094 administering, enforcing, and distributing back to the counties  
 2095 the tax, which administrative costs may not exceed 2 percent of  
 2096 collections authorized by this section. The total administrative  
 2097 costs shall be prorated among ~~those counties levying the tax~~  
 2098 according to the following formula, which shall be revised on  
 2099 July 1 of each year: Two-thirds of the amount deducted shall be  
 2100 based on the county's proportional share of the number of  
 2101 dealers who are registered for purposes of chapter 212 on June  
 2102 30 of the preceding state fiscal year, and one-third of the  
 2103 amount deducted shall be based on the county's share of the  
 2104 total amount of the tax collected during the preceding state  
 2105 fiscal year. The department has the authority to prescribe and  
 2106 publish all forms upon which reports shall be made to it and

2107 other forms and records deemed to be necessary for proper  
 2108 administration and collection of the taxes levied in ~~by~~ any  
 2109 county and shall promulgate such rules as may be necessary for  
 2110 the enforcement of this section, which rules shall have the full  
 2111 force and effect of law. The provisions of ss. 206.026, 206.027,  
 2112 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,  
 2113 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,  
 2114 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,  
 2115 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,  
 2116 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48,  
 2117 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873,  
 2118 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far  
 2119 as practicable, be applicable to the levy and collection of  
 2120 taxes imposed pursuant to this section as if fully set out in  
 2121 this section.

2122 (b) The provisions of s. 206.43(7) shall apply to the  
 2123 incorrect reporting of the tax levied under this section.

2124 (c) The provisions for refund provided in s. 206.625 are  
 2125 not applicable to the tax levied pursuant to paragraph (1)(a) or  
 2126 paragraph (1)(b) by any county.

2127 ~~(3) The tax authorized pursuant to paragraph (1)(a) shall~~  
 2128 ~~be levied using either of the following procedures:~~

2129 ~~(a) The tax may be levied by an ordinance adopted by a~~  
 2130 ~~majority vote of the governing body or upon approval by~~  
 2131 ~~referendum. Such ordinance shall be adopted in accordance with~~  
 2132 ~~the requirements imposed under one of the following~~  
 2133 ~~circumstances, whichever is applicable:~~

2134        (3)(a)1~~1~~. The county may, prior to June 1, establish by  
 2135 interlocal agreement with one or more of the municipalities  
 2136 located therein, representing a majority of the population of  
 2137 the incorporated area within the county, a distribution formula  
 2138 for dividing the entire proceeds of the local ~~option~~ fuel tax  
 2139 among the county government and all eligible municipalities  
 2140 within the county. If no interlocal agreement exists, a new  
 2141 interlocal agreement may be established prior to August 1, 1986,  
 2142 or June 1 of any year thereafter pursuant to this paragraph  
 2143 ~~subparagraph~~. However, any interlocal agreement agreed to under  
 2144 this paragraph ~~subparagraph~~ after the initial imposition of the  
 2145 tax, ~~extension of the tax~~, or change in the tax rate authorized  
 2146 in this section shall under no circumstances materially or  
 2147 adversely affect the rights of holders of outstanding bonds  
 2148 which are backed by taxes authorized by this section, and the  
 2149 amounts distributed to the county government and each  
 2150 municipality shall not be reduced below the amount necessary for  
 2151 the payment of principal and interest and reserves for principal  
 2152 and interest as required under the covenants of any bond  
 2153 resolution outstanding on the date of establishment of the new  
 2154 interlocal agreement.

2155        ~~2. If an interlocal agreement has not been executed~~  
 2156 ~~pursuant to subparagraph 1., the county may, prior to June 10,~~  
 2157 ~~adopt a resolution of intent to levy the tax allowed in~~  
 2158 ~~paragraph (1)(a).~~

2159        (b)3~~2~~. Notwithstanding paragraph (a) ~~subparagraphs 1. and~~  
 2160 ~~2.~~, any inland county with a population greater than 500,000 as  
 2161 of July 1, 1996, with an interlocal agreement with one or more

2162 of the incorporated areas within the county established pursuant  
 2163 to paragraph (a) ~~subparagraph 1.~~ must utilize the population  
 2164 estimates of local governmental units as of April 1 of each year  
 2165 pursuant to s. 186.901, for dividing the proceeds of the local  
 2166 ~~option~~ fuel tax contained in such interlocal agreement. However,  
 2167 any interlocal agreement agreed to under this subparagraph after  
 2168 the initial imposition of the tax, ~~extension of the tax,~~ or  
 2169 change in the tax rate authorized in this section shall under no  
 2170 circumstances materially or adversely affect the rights of  
 2171 holders of outstanding bonds which are backed by taxes  
 2172 authorized by this section, and the amounts distributed to the  
 2173 county government and each municipality shall not be reduced  
 2174 below the amount necessary for the payment of principal and  
 2175 interest and reserves for principal and interest as required  
 2176 under the covenants of any bond resolution outstanding on the  
 2177 date of establishment of the new interlocal agreement.

2178 ~~(b) If no interlocal agreement or resolution is adopted~~  
 2179 ~~pursuant to subparagraph (a)1. or subparagraph (a)2.,~~  
 2180 ~~municipalities representing more than 50 percent of the county~~  
 2181 ~~population may, prior to June 20, adopt uniform resolutions~~  
 2182 ~~approving the local option tax, establishing the duration of the~~  
 2183 ~~levy and the rate authorized in paragraph (1)(a), and setting~~  
 2184 ~~the date for a countywide referendum on whether to levy the tax.~~  
 2185 ~~A referendum shall be held in accordance with the provisions of~~  
 2186 ~~such resolution and applicable state law, provided that the~~  
 2187 ~~county shall bear the costs thereof. The tax shall be levied and~~  
 2188 ~~collected countywide on January 1 following 30 days after voter~~  
 2189 ~~approval.~~

2190           (4)(a) If no interlocal agreement has been executed  
2191 pursuant to subparagraph (1)(b)1. or paragraph (3)(a), the tax  
2192 authorized pursuant to paragraph (1)(a) is levied under the  
2193 circumstances of subparagraph (3)(a)2. or paragraph (3)(b), the  
2194 proceeds of the tax shall be distributed among the county  
2195 government and eligible municipalities based on the  
2196 transportation expenditures of each for the immediately  
2197 preceding 5 fiscal years, as a proportion of the total of such  
2198 expenditures for the county and all municipalities within the  
2199 county. After the initial levy of a tax being distributed  
2200 pursuant to the provisions of this paragraph, the proportions  
2201 shall be recalculated every 10 years based on the transportation  
2202 expenditures of the immediately preceding 5 years. However, such  
2203 recalculation shall under no circumstances materially or  
2204 adversely affect the rights of holders of bonds outstanding on  
2205 July 1, 1986, which are backed by taxes authorized in paragraph  
2206 (1)(a), and the amounts distributed to the county government and  
2207 each municipality shall not be reduced below the amount  
2208 necessary for the payment of principal and interest and reserves  
2209 for principal and interest as required under the covenants of  
2210 any bond resolution outstanding on the date of the  
2211 recalculation.

2212           (b) Any newly incorporated municipality which is eligible  
2213 for participation in the distribution of moneys under parts II  
2214 and VI of chapter 218 ~~and which is located in a county levying~~  
2215 ~~the tax pursuant to paragraph (1)(a) or paragraph (1)(b)~~ is  
2216 entitled to receive a share of the tax revenues. Distribution of  
2217 such revenues to a newly incorporated municipality shall begin

2218 in the first full fiscal year following incorporation. The  
 2219 distribution to a newly incorporated municipality shall be:

2220 1. Equal to the county's per lane mile expenditure in the  
 2221 previous year times the lane miles within the jurisdiction or  
 2222 responsibility of the municipality, in which case the county's  
 2223 share shall be reduced proportionately; or

2224 2. Determined by the local act incorporating the  
 2225 municipality.

2226  
 2227 Such distribution shall under no circumstances materially or  
 2228 adversely affect the rights of holders of outstanding bonds  
 2229 which are backed by taxes authorized in this section, and the  
 2230 amounts distributed to the county government and each  
 2231 municipality shall not be reduced below the amount necessary for  
 2232 the payment of principal and interest and reserves for principal  
 2233 and interest as required under the covenants of any bond  
 2234 resolution outstanding on the date of the redistribution.

2235 (5)(a) By July 1 of each year, the county shall ~~notify the~~  
 2236 ~~Department of Revenue of the rate of the taxes levied pursuant~~  
 2237 ~~to paragraphs (1)(a) and (b), and of its decision to rescind or~~  
 2238 ~~change the rate of a tax, if applicable, and shall provide the~~  
 2239 department with a certified copy of the interlocal agreement  
 2240 established under subparagraph (1)(b)1. or paragraph (3)(a)  
 2241 ~~subparagraph (1)(b)2. or subparagraph (3)(a)1.~~ with distribution  
 2242 proportions established by such agreement or pursuant to  
 2243 subsection (4), if applicable. ~~A decision to rescind a tax shall~~  
 2244 ~~not take effect on any date other than December 31 and shall~~

2245 ~~require a minimum of 60 days' notice to the Department of~~  
2246 ~~Revenue of such decision.~~

2247 (b) Any dispute as to the determination by the county of  
2248 distribution proportions shall be resolved through an appeal to  
2249 the Administration Commission in accordance with procedures  
2250 developed by the commission. Pending final disposition of such  
2251 proceeding, the tax shall be collected pursuant to this section,  
2252 and such funds shall be held in escrow by the clerk of the  
2253 circuit court of the county until final disposition.

2254 (6) Only those municipalities and counties eligible for  
2255 participation in the distribution of moneys under parts II and  
2256 VI of chapter 218 are eligible to receive moneys under this  
2257 section. Any funds otherwise undistributed because of  
2258 ineligibility shall be distributed to eligible governments  
2259 within the county in proportion to other moneys distributed  
2260 pursuant to this section.

2261 (7) For the purposes of this section, "transportation  
2262 expenditures" means expenditures by the local government from  
2263 local or state shared revenue sources, excluding expenditures of  
2264 bond proceeds, for the following programs:

2265 (a) Public transportation operations and maintenance.

2266 (b) Roadway and right-of-way maintenance and equipment and  
2267 structures used primarily for the storage and maintenance of  
2268 such equipment.

2269 (c) Roadway and right-of-way drainage.

2270 (d) Street lighting.

2271 (e) Traffic signs, traffic engineering, signalization, and  
2272 pavement markings.

2273 (f) Bridge maintenance and operation.

2274 (g) Debt service and current expenditures for  
2275 transportation capital projects in the foregoing program areas,  
2276 including construction or reconstruction of roads and sidewalks.

2277 (8) In addition to the uses specified in subsection (7),  
2278 the governing body of a county with a population of 50,000 or  
2279 less on April 1, 1992, or the governing body of a municipality  
2280 within such a county may use the proceeds of the tax levied  
2281 pursuant to paragraph (1)(a) in any fiscal year to fund  
2282 infrastructure projects, if such projects are consistent with  
2283 the local government's approved comprehensive plan or, if the  
2284 approval or denial of the plan has not become final, consistent  
2285 with the plan last submitted to the state land planning agency.  
2286 In addition, no more than an amount equal to the proceeds from 4  
2287 cents per gallon of the tax imposed pursuant to paragraph (1)(a)  
2288 may be used by such county for the express and limited purpose  
2289 of paying for a court-ordered refund of special assessments.  
2290 Except as provided in subsection (7), such funds shall not be  
2291 used for the operational expenses of any infrastructure. Such  
2292 funds may be used for infrastructure projects under this  
2293 subsection only after the local government, prior to the fiscal  
2294 year in which the funds are proposed to be used, or if pledged  
2295 for bonded indebtedness, prior to the fiscal year in which the  
2296 bonds will be issued, has held a duly noticed public hearing on  
2297 the proposed use of the funds and has adopted a resolution  
2298 certifying that the local government has met all of the  
2299 transportation needs identified in its approved comprehensive  
2300 plan or, if the approval or denial of the plan has not become

2301 final, consistent with the plan last submitted to the state land  
 2302 planning agency. The proceeds shall not be pledged for bonded  
 2303 indebtedness for a period exceeding 10 years, except that, for  
 2304 the express and limited purpose of using such proceeds in any  
 2305 fiscal year to pay a court-ordered refund of special  
 2306 assessments, the proceeds may be pledged for bonded indebtedness  
 2307 not exceeding 15 years. For the purposes of this subsection,  
 2308 "infrastructure" has the same meaning as provided in s. 212.055.

2309 (9) Notwithstanding any other provision of this section,  
 2310 the tax on diesel fuel authorized in this section shall be  
 2311 levied in every county at the rate of 6 cents per net gallon.

2312 Section 20. Section 339.2816, Florida Statutes, is amended  
 2313 to read:

2314 339.2816 Small County Road Assistance Program.—

2315 (1) There is created within the Department of  
 2316 Transportation the Small County Road Assistance Program. The  
 2317 purpose of this program is to assist small county governments in  
 2318 resurfacing or reconstructing county roads.

2319 (2) For the purposes of this section, the term "small  
 2320 county" means any county that has a population of 75,000 or less  
 2321 according to 1990 federal census data.

2322 (3) Beginning with fiscal year 1999-2000 until fiscal year  
 2323 2009-2010 up to \$25 million annually from the State  
 2324 Transportation Trust Fund may be used for the purposes of  
 2325 funding the Small County Road Assistance Program as described in  
 2326 this section.

2327 (4)(a) Small counties shall be eligible to compete for  
 2328 funds that have been designated for the Small County Road

2329 Assistance Program for resurfacing or reconstruction projects on  
 2330 county roads that were part of the county road system on June  
 2331 10, 1995. Capacity improvements on county roads shall not be  
 2332 eligible for funding under the program.

2333 (b) In determining a county's eligibility for assistance  
 2334 under this program, the department may consider whether the  
 2335 county has attempted to keep county roads in satisfactory  
 2336 condition and shall use ~~, including the amount of local option~~  
 2337 ~~fuel tax and ad valorem millage rate imposed by the county. The~~  
 2338 ~~department may also consider the extent to which the county has~~  
 2339 ~~offered to provide a match of local funds with state funds~~  
 2340 ~~provided under the program. At a minimum, small counties shall~~  
 2341 ~~be eligible only if:~~

2342 1. ~~The county has enacted the maximum rate of the local~~  
 2343 ~~option fuel tax authorized by s. 336.025(1)(a), and has imposed~~  
 2344 ~~an ad valorem millage rate of at least 8 mills; or~~

2345 2. ~~The county has imposed an ad valorem millage rate of 10~~  
 2346 ~~mills.~~

2347 ~~(e)~~ the following criteria shall be used to prioritize  
 2348 road projects for funding under the program:

2349 1. The primary criterion is the physical condition of the  
 2350 road as measured by the department.

2351 2. As secondary criteria the department may consider:

- 2352 a. Whether a road is used as an evacuation route.
- 2353 b. Whether a road has high levels of agricultural travel.
- 2354 c. Whether a road is considered a major arterial route.
- 2355 d. Whether a road is considered a feeder road.

2356 e. Other criteria related to the impact of a project on  
2357 the public road system or on the state or local economy as  
2358 determined by the department.

2359 (5) The department is authorized to administer contracts  
2360 on behalf of a county selected to receive funding for a project  
2361 under this section. All projects funded under this section shall  
2362 be included in the department's work program developed pursuant  
2363 to s. 339.135.

2364 Section 21. Except as otherwise provided herein, this act  
2365 shall take effect July 1, 2008.