

By Senator Bronson

18-1099A-98

See HB 3479

1 A bill to be entitled
2 An act relating to agriculture emergencies;
3 amending s. 206.605, F.S.; distributing
4 municipal tax on motor fuel to the Agricultural
5 Emergency Eradication Trust Fund; amending s.
6 206.606, F.S.; distributing fuel sales tax
7 deposited in the Fuel Tax Collection Trust Fund
8 to the Agricultural Emergency Eradication Trust
9 Fund; amending s. 206.608, F.S.; distributing
10 State Comprehensive Enhanced Transportation
11 System Tax deposited in the Fuel Tax Collection
12 Trust Fund to the Agricultural Emergency
13 Eradication Trust Fund; amending s. 336.025,
14 F.S.; distributing local option fuel tax to the
15 Agricultural Emergency Eradication Trust Fund;
16 providing appropriations; providing a
17 contingent effective date.

18
19 Be It Enacted by the Legislature of the State of Florida:

20
21 Section 1. Subsection (1) of section 206.605, Florida
22 Statutes, is amended to read:

23 206.605 Municipal tax on motor fuel.--

24 (1) The proceeds of the municipal fuel tax imposed
25 pursuant to s. 206.41(1)(c), after deducting the service
26 charge pursuant to chapter 215, shall be distributed as
27 follows:

28 (a) 0.41 percent shall be transferred to the
29 Agricultural Emergency Eradication Trust Fund.

30 (b) The remaining proceeds shall be transferred into
31 the Revenue Sharing Trust Fund for Municipalities.

1 Section 2. Effective July 1, 1999, subsection (1) of
2 section 206.605, Florida Statutes, as amended by chapter
3 95-417, Florida Statutes, is amended to read:

4 206.605 Municipal tax on motor fuel.--

5 (1) The proceeds of the municipal fuel tax imposed
6 pursuant to s. 206.41(1)(c), after deducting the service
7 charge pursuant to chapter 215 and the administrative costs
8 incurred by the department in collecting, administering,
9 enforcing, and distributing the tax, which administrative
10 costs may not exceed 2 percent of collections, shall be
11 distributed as follows:

12 (a) 0.41 percent shall be transferred to the
13 Agricultural Emergency Eradication Trust Fund.

14 (b) The remaining proceeds shall be transferred into
15 the Revenue Sharing Trust Fund for Municipalities.

16 Section 3. Paragraph (d) is added to subsection (1) of
17 section 206.606, Florida Statutes, to read:

18 206.606 Distribution of certain proceeds.--

19 (1) Moneys collected pursuant to ss. 206.41(1)(g) and
20 206.87(1)(e) shall be deposited in the Fuel Tax Collection
21 Trust Fund created by s. 206.875. Such moneys, exclusive of
22 the service charges imposed by s. 215.20, and exclusive of
23 refunds granted pursuant to s. 206.41, shall be distributed
24 monthly to the State Transportation Trust Fund, except that:

25 (d) 0.41 percent of moneys collected pursuant to s.
26 206.41(1)(g) shall be transferred to the Agricultural
27 Emergency Eradication Trust Fund.

28 Section 4. Effective July 1, 1999, paragraph (d) is
29 added to subsection (1) of section 206.606, Florida Statutes,
30 as amended by chapter 96-321, Laws of Florida, to read:

31 206.606 Distribution of certain proceeds.--

1 (1) Moneys collected pursuant to ss. 206.41(1)(g) and
2 206.87(1)(e) shall be deposited in the Fuel Tax Collection
3 Trust Fund. Such moneys, after deducting the service charges
4 imposed by s. 215.20, the refunds granted pursuant to s.
5 206.41, and the administrative costs incurred by the
6 department in collecting, administering, enforcing, and
7 distributing the tax, which administrative costs may not
8 exceed 2 percent of collections, shall be distributed monthly
9 to the State Transportation Trust Fund, except that:

10 (d) 0.41 percent of moneys collected pursuant to s.
11 206.41(1)(g) shall be transferred to the Agricultural
12 Emergency Eradication Trust Fund.

13 Section 5. Section 206.608, Florida Statutes, is
14 amended to read:

15 206.608 State Comprehensive Enhanced Transportation
16 System Tax.--Moneys received pursuant to ss. 206.41(1)(f) and
17 206.87(1)(d) shall be deposited in the Fuel Tax Collection
18 Trust Fund, and, after deducting the service charge pursuant
19 to chapter 215, shall be distributed as follows:

20 (1) 0.41 percent of the proceeds of the tax levied
21 pursuant to s. 206.41(1)(f) shall be transferred to the
22 Agricultural Emergency Eradication Trust Fund.

23 (2) The remaining proceeds of the tax levied pursuant
24 to s. 206.41(1)(f) and all of the proceeds from the tax
25 imposed by s. 206.87(1)(d) shall be ~~then~~ transferred into the
26 State Transportation Trust Fund, and may be used only for
27 projects in the adopted work program in the district in which
28 the tax proceeds are collected and, to the maximum extent
29 feasible, such moneys shall be programmed for use in the
30 county where collected. However, no revenue from the taxes
31 imposed pursuant to ss. 206.41(1)(f) and 206.87(1)(d) in a

1 county shall be expended unless the projects funded with such
2 revenues have been included in the work program adopted
3 pursuant to s. 339.135.

4 Section 6. Effective July 1, 1999, section 206.608,
5 Florida Statutes, as amended by chapter 96-323, Laws of
6 Florida, is amended to read:

7 206.608 State Comprehensive Enhanced Transportation
8 System Tax.--Moneys received pursuant to ss. 206.41(1)(f) and
9 206.87(1)(d) shall be deposited in the Fuel Tax Collection
10 Trust Fund, and, after deducting the service charge imposed in
11 chapter 215 and administrative costs incurred by the
12 department in collecting, administering, enforcing, and
13 distributing the tax, which administrative costs may not
14 exceed 2 percent of collections, shall be distributed as
15 follows:

16 (1) 0.41 percent of the proceeds of the tax levied
17 pursuant to s. 206.41(1)(f) shall be transferred to the
18 Agricultural Emergency Eradication Trust Fund.

19 (2) The remaining proceeds of the tax levied pursuant
20 to s. 206.41(1)(f) and all of the proceeds from the tax
21 imposed by s. 206.87(1)(d) shall ~~then~~ be transferred into the
22 State Transportation Trust Fund, and may be used only for
23 projects in the adopted work program in the district in which
24 the tax proceeds are collected and, to the maximum extent
25 feasible, such moneys shall be programmed for use in the
26 county where collected. However, no revenue from the taxes
27 imposed pursuant to ss. 206.41(1)(f) and 206.87(1)(d) in a
28 county shall be expended unless the projects funded with such
29 revenues have been included in the work program adopted
30 pursuant to s. 339.135.

31

1 Section 7. Paragraph (a) of subsection (2) of section
2 336.025, Florida Statutes, is amended to read:

3 336.025 County transportation system; levy of local
4 option fuel tax on motor fuel and diesel fuel.--

5 (2)(a) The tax levied pursuant to paragraph (1)(a)
6 shall be collected and remitted in the same manner provided by
7 ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to
8 paragraph (1)(b) shall be collected and remitted in the same
9 manner provided by s. 206.41(1)(e). The taxes remitted
10 pursuant to this section shall be transferred to the Local
11 Option Fuel Tax Trust Fund, which fund is created for
12 distribution to the county and eligible municipal governments
13 within the county in which the tax was collected ~~and which~~
14 ~~fund is subject to the service charge imposed in chapter 215.~~
15 The taxes tax shall be distributed, after deducting the
16 service charge pursuant to chapter 215, as follows:

17 1. 0.41 percent of the proceeds of the tax levied
18 pursuant to s. 206.41(1)(e) shall be transferred to the
19 Agricultural Emergency Eradication Trust Fund.

20 2. The remaining proceeds of the tax levied pursuant
21 to s. 206.41(1)(e) and all of the proceeds from the tax
22 imposed by s. 206.87(1)(c) shall be distributed monthly by the
23 department in the same manner provided by s. 336.021(1)(c) and
24 (d).

25
26 The department has the authority to prescribe and publish all
27 forms upon which reports shall be made to it and other forms
28 and records deemed to be necessary for proper administration
29 and collection of the taxes levied by any county and shall
30 promulgate such rules as may be necessary for the enforcement
31 of this section, which rules shall have the full force and

1 effect of law. The provisions of ss. 206.026, 206.027,
2 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,
3 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,
4 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,
5 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
6 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.48,
7 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873,
8 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far
9 as practicable, be applicable to the levy and collection of
10 taxes imposed pursuant to this section as if fully set out in
11 this section.

12 Section 8. Effective July 1, 1999, paragraph (a) of
13 subsection (2) of section 336.025, Florida Statutes, as
14 amended by chapter 97-54, Laws of Florida, is amended to read:

15 336.025 County transportation system; levy of local
16 option fuel tax on motor fuel and diesel fuel.--

17 (2)(a) The tax levied pursuant to paragraph (1)(a)
18 shall be collected and remitted in the same manner provided by
19 ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to
20 paragraph (1)(b) shall be collected and remitted in the same
21 manner provided by s. 206.41(1)(e). The taxes remitted
22 pursuant to this section shall be transferred to the Local
23 Option Fuel Tax Trust Fund, which fund is created for
24 distribution to the county and eligible municipal governments
25 within the county in which the tax was collected ~~and which~~
26 ~~fund is subject to the service charge imposed in chapter 215.~~
27 The taxes tax shall be distributed, after deducting the
28 service charge pursuant to chapter 215, as follows:

29 1. 0.41 percent of the proceeds of the tax levied
30 pursuant to s. 206.41(1)(e) shall be transferred to the
31 Agricultural Emergency Eradication Trust Fund.

1 2. The remaining proceeds of the tax levied pursuant
2 to s. 206.41(1)(e) and all of the proceeds from the tax
3 imposed by s. 206.87(1)(c) shall be distributed monthly by the
4 department in the same manner provided by s. 336.021(1)(c) and
5 (d).

6
7 The department shall deduct the administrative costs incurred
8 by it in collecting, administering, enforcing, and
9 distributing back to the counties the tax, which
10 administrative costs may not exceed 2 percent of collections
11 authorized by this section. The total administrative costs
12 shall be prorated among those counties levying the tax
13 according to the following formula, which shall be revised on
14 July 1 of each year: Two-thirds of the amount deducted shall
15 be based on the county's proportional share of the number of
16 dealers who are registered for purposes of chapter 212 on June
17 30 of the preceding state fiscal year, and one-third of the
18 amount deducted shall be based on the county's share of the
19 total amount of the tax collected during the preceding state
20 fiscal year. The department has the authority to prescribe and
21 publish all forms upon which reports shall be made to it and
22 other forms and records deemed to be necessary for proper
23 administration and collection of the taxes levied by any
24 county and shall promulgate such rules as may be necessary for
25 the enforcement of this section, which rules shall have the
26 full force and effect of law. The provisions of ss. 206.026,
27 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06,
28 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11,
29 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,
30 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,
31 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44,

1 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87,
2 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and
3 206.945 shall, as far as practicable, be applicable to the
4 levy and collection of taxes imposed pursuant to this section
5 as if fully set out in this section.

6 Section 9. There is hereby appropriated from the
7 General Revenue Fund to the Agricultural Emergency Eradication
8 Trust Fund of the Department of Agriculture and Consumer
9 Services the sum of \$6,000,000 for fiscal year 1998-1999. In
10 fiscal year 1999-2000 and each year thereafter, there shall be
11 appropriated from the General Revenue Fund to the Agricultural
12 Emergency Eradication Trust Fund an amount equal to the
13 previous year's transfers into the trust fund from sections
14 206.605, 206.606, 206.608, and 336.025, Florida Statutes.

15 Section 10. Except as otherwise expressly provided in
16 this act, this act shall take effect July 1, 1998, but it
17 shall not take effect unless SB 1010 or similar legislation
18 creating the Agricultural Emergency Eradication Trust Fund is
19 adopted in the same legislative session or an extension
20 thereof.

21
22 *****

23 LEGISLATIVE SUMMARY

24 Provides for the distribution of various taxes to the
25 Agricultural Emergency Eradication Trust Fund. Provides
26 an appropriation to the Agricultural Emergency
27 Eradication Trust Fund.
28
29
30
31