

By Representative Bronson

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 Agriculture  
 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 Agriculture 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 Agriculture Emergency  
 13          Eradication Trust Fund; amending s. 336.025,  
 14          F.S.; distributing local option fuel tax to the  
 15          Agriculture Emergency Eradication Trust Fund;  
 16          creating s. 570.0702, F.S.; defining the terms  
 17          "commercial aircraft" and "commercial vessel";  
 18          requiring the collection of a \$5 agriculture  
 19          pest introduction fee; providing requirements  
 20          for administration, collection, and  
 21          distribution; providing appropriations;  
 22          providing a contingent effective date.

23  
 24 Be It Enacted by the Legislature of the State of Florida:

25  
 26           Section 1. Subsection (1) of section 206.605, Florida  
 27 Statutes, is amended to read:

28           206.605 Municipal tax on motor fuel.--

29           (1) The proceeds of the municipal fuel tax imposed  
 30 pursuant to s. 206.41(1)(c), after deducting the service  
 31

1 charge pursuant to chapter 215, shall be distributed as  
2 follows:

3 (a) 0.41 percent shall be transferred to the  
4 Agriculture Emergency Eradication Trust Fund.

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

7 Section 2. Effective July 1, 1999, subsection (1) of  
8 section 206.605, Florida Statutes, as amended by chapter  
9 95-417, Florida Statutes, is amended to read:

10 206.605 Municipal tax on motor fuel.--

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

18 (a) 0.41 percent shall be transferred to the  
19 Agriculture Emergency Eradication Trust Fund.

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

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

24 206.606 Distribution of certain proceeds.--

25 (1) Moneys collected pursuant to ss. 206.41(1)(g) and  
26 206.87(1)(e) shall be deposited in the Fuel Tax Collection  
27 Trust Fund created by s. 206.875. Such moneys, exclusive of  
28 the service charges imposed by s. 215.20, and exclusive of  
29 refunds granted pursuant to s. 206.41, shall be distributed  
30 monthly to the State Transportation Trust Fund, except that:

31

1           (d) 0.41 percent of moneys collected pursuant to s.  
2 206.41(1)(g) shall be transferred to the Agriculture Emergency  
3 Eradication Trust Fund.

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

7           206.606 Distribution of certain proceeds.--

8           (1) Moneys collected pursuant to ss. 206.41(1)(g) and  
9 206.87(1)(e) shall be deposited in the Fuel Tax Collection  
10 Trust Fund. Such moneys, after deducting the service charges  
11 imposed by s. 215.20, the refunds granted pursuant to s.  
12 206.41, and the administrative costs incurred by the  
13 department in collecting, administering, enforcing, and  
14 distributing the tax, which administrative costs may not  
15 exceed 2 percent of collections, shall be distributed monthly  
16 to the State Transportation Trust Fund, except that:

17           (d) 0.41 percent of moneys collected pursuant to s.  
18 206.41(1)(g) shall be transferred to the Agriculture Emergency  
19 Eradication Trust Fund.

20           Section 5. Section 206.608, Florida Statutes, is  
21 amended to read:

22           206.608 State Comprehensive Enhanced Transportation  
23 System Tax.--Moneys received pursuant to ss. 206.41(1)(f) and  
24 206.87(1)(d) shall be deposited in the Fuel Tax Collection  
25 Trust Fund, and, after deducting the service charge pursuant  
26 to chapter 215, shall be distributed as follows:

27           (1) 0.41 percent of the proceeds of the tax levied  
28 pursuant to s. 206.41(1)(f) shall be transferred to the  
29 Agriculture Emergency Eradication Trust Fund.

30           (2) The remaining proceeds of the tax levied pursuant  
31 to s. 206.41(1)(f) and all of the proceeds from the tax

1 imposed by s. 206.87(1)(d) shall be ~~then~~ transferred into the  
2 State Transportation Trust Fund, and may be used only for  
3 projects in the adopted work program in the district in which  
4 the tax proceeds are collected and, to the maximum extent  
5 feasible, such moneys shall be programmed for use in the  
6 county where collected. However, no revenue from the taxes  
7 imposed pursuant to ss. 206.41(1)(f) and 206.87(1)(d) in a  
8 county shall be expended unless the projects funded with such  
9 revenues have been included in the work program adopted  
10 pursuant to s. 339.135.

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

14 206.608 State Comprehensive Enhanced Transportation  
15 System Tax.--Moneys received pursuant to ss. 206.41(1)(f) and  
16 206.87(1)(d) shall be deposited in the Fuel Tax Collection  
17 Trust Fund, and, after deducting the service charge imposed in  
18 chapter 215 and administrative costs incurred by the  
19 department in collecting, administering, enforcing, and  
20 distributing the tax, which administrative costs may not  
21 exceed 2 percent of collections, shall be distributed as  
22 follows:

23 (1) 0.41 percent of the proceeds of the tax levied  
24 pursuant to s. 206.41(1)(f) shall be transferred to the  
25 Agriculture Emergency Eradication Trust Fund.

26 (2) The remaining proceeds of the tax levied pursuant  
27 to s. 206.41(1)(f) and all of the proceeds from the tax  
28 imposed by s. 206.87(1)(d) shall ~~then~~ be transferred into the  
29 State Transportation Trust Fund, and may be used only for  
30 projects in the adopted work program in the district in which  
31 the tax proceeds are collected and, to the maximum extent

1 feasible, such moneys shall be programmed for use in the  
2 county where collected. However, no revenue from the taxes  
3 imposed pursuant to ss. 206.41(1)(f) and 206.87(1)(d) in a  
4 county shall be expended unless the projects funded with such  
5 revenues have been included in the work program adopted  
6 pursuant to s. 339.135.

7 Section 7. Paragraph (a) of subsection (2) of section  
8 336.025, Florida Statutes, is amended to read:

9 336.025 County transportation system; levy of local  
10 option fuel tax on motor fuel and diesel fuel.--

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

23 1. 0.41 percent of the proceeds of the tax levied  
24 pursuant to s. 206.41(1)(e) shall be transferred to the  
25 Agriculture Emergency Eradication Trust Fund.

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

31

1 The department has the authority to prescribe and publish all  
2 forms upon which reports shall be made to it and other forms  
3 and records deemed to be necessary for proper administration  
4 and collection of the taxes levied by any county and shall  
5 promulgate such rules as may be necessary for the enforcement  
6 of this section, which rules shall have the full force and  
7 effect of law. The provisions of ss. 206.026, 206.027,  
8 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,  
9 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,  
10 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,  
11 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,  
12 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.48,  
13 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873,  
14 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far  
15 as practicable, be applicable to the levy and collection of  
16 taxes imposed pursuant to this section as if fully set out in  
17 this section.

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

21 336.025 County transportation system; levy of local  
22 option fuel tax on motor fuel and diesel fuel.--

23 (2)(a) The tax levied pursuant to paragraph (1)(a)  
24 shall be collected and remitted in the same manner provided by  
25 ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to  
26 paragraph (1)(b) shall be collected and remitted in the same  
27 manner provided by s. 206.41(1)(e). The taxes remitted  
28 pursuant to this section shall be transferred to the Local  
29 Option Fuel Tax Trust Fund, which fund is created for  
30 distribution to the county and eligible municipal governments  
31 within the county in which the tax was collected ~~and which~~

1 ~~fund is subject to the service charge imposed in chapter 215.~~  
2 The taxes tax shall be distributed, after deducting the  
3 service charge pursuant to chapter 215, as follows:  
4 1. 0.41 percent of the proceeds of the tax levied  
5 pursuant to s. 206.41(1)(e) shall be transferred to the  
6 Agriculture Emergency Eradication Trust Fund.  
7 2. The remaining proceeds of the tax levied pursuant  
8 to s. 206.41(1)(e) and all of the proceeds from the tax  
9 imposed by s. 206.87(1)(c) shall be distributed monthly by the  
10 department in the same manner provided by s. 336.021(1)(c) and  
11 (d).  
12  
13 The department shall deduct the administrative costs incurred  
14 by it in collecting, administering, enforcing, and  
15 distributing back to the counties the tax, which  
16 administrative costs may not exceed 2 percent of collections  
17 authorized by this section. The total administrative costs  
18 shall be prorated among those counties levying the tax  
19 according to the following formula, which shall be revised on  
20 July 1 of each year: Two-thirds of the amount deducted shall  
21 be based on the county's proportional share of the number of  
22 dealers who are registered for purposes of chapter 212 on June  
23 30 of the preceding state fiscal year, and one-third of the  
24 amount deducted shall be based on the county's share of the  
25 total amount of the tax collected during the preceding state  
26 fiscal year. The department has the authority to prescribe and  
27 publish all forms upon which reports shall be made to it and  
28 other forms and records deemed to be necessary for proper  
29 administration and collection of the taxes levied by any  
30 county and shall promulgate such rules as may be necessary for  
31 the enforcement of this section, which rules shall have the

1 full force and effect of law. The provisions of ss. 206.026,  
2 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06,  
3 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11,  
4 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,  
5 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,  
6 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44,  
7 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87,  
8 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and  
9 206.945 shall, as far as practicable, be applicable to the  
10 levy and collection of taxes imposed pursuant to this section  
11 as if fully set out in this section.

12 Section 9. Section 570.0702, Florida Statutes, is  
13 created to read:

14 570.0702 Agriculture pest introduction fee;  
15 definitions.--

16 (1) As used in this section:

17 (a) "Commercial aircraft" means any aircraft or other  
18 contrivance which is used or capable of being used as a means  
19 of transportation in the air to transport passengers or  
20 property for compensation or hire.

21 (b) "Commercial vessel" means any vessel subject to  
22 pilotage pursuant to s. 310.141.

23 (2) A \$5 agriculture pest introduction fee shall be  
24 imposed on each landing in Florida of a commercial aircraft  
25 and on each docking in a Florida port, as defined in s.  
26 310.002, of a commercial vessel. Such fee shall be collected  
27 and remitted to the Department of Revenue by the owners or  
28 lessees of all public and private airports in the state, as  
29 defined in s. 330.27, and by all port authorities, as defined  
30 in s. 315.02.

31



1       (3) The fee imposed shall be paid to the Department of  
2 Revenue on or before the 20th day of the month following the  
3 month of collection. The payment shall be accompanied by such  
4 form as the Department of Revenue may prescribe. The proceeds  
5 of the agriculture pest introduction fee, after deducting the  
6 service charge imposed in chapter 215, and less administrative  
7 costs, shall be transferred by the Department of Revenue into  
8 the Agriculture Emergency Eradication Trust Fund. For the  
9 purposes of this section, "proceeds" of the fee means all  
10 funds collected and received by the Department of Revenue  
11 under this section, including interest and penalties on  
12 delinquent fees. The amount deducted for the costs of  
13 administration shall not exceed 3 percent of the total  
14 revenues collected and shall be only those costs reasonably  
15 attributed to the fee.

16       (4) The Department of Revenue shall administer,  
17 collect, and enforce the fee authorized under this section  
18 pursuant to the same procedures used in the administration,  
19 collection, and enforcement of the general state sales tax  
20 imposed under chapter 212, except as provided in this section.  
21 The provisions of chapter 212 regarding the authority to audit  
22 and make assessments, keeping of books and records, and  
23 interest and penalties on delinquent fees shall apply. The fee  
24 shall not be included in the computation of estimated taxes  
25 pursuant to s. 212.11 nor shall the dealer's credit for  
26 collecting taxes or fees in s. 212.12 or the exemptions in  
27 chapter 212 apply to this fee.

28       Section 10. There is hereby appropriated from the  
29 General Revenue Fund to the Agriculture Emergency Eradication  
30 Trust Fund of the Department of Agriculture and Consumer  
31 Services the sum of \$6,000,000 for fiscal year 1998-1999. In

1 fiscal year 1999-2000 and each year thereafter, there shall be  
2 appropriated from the General Revenue Fund to the Agriculture  
3 Emergency Eradication Trust Fund an amount equal to the  
4 previous year's transfers into the trust fund from ss.  
5 206.605, 206.606, 206.608, 336.025, and 570.0702, Florida  
6 Statutes.

7           Section 11. Except as otherwise provided herein, this  
8 act shall take effect July 1 of the year in which enacted if  
9 HB \_\_\_\_ or similar legislation creating the Agriculture  
10 Emergency Eradication Trust Fund is adopted in the same  
11 legislative session or an extension thereof.

12  
13 \*\*\*\*\*

14                                   HOUSE SUMMARY

15           Provides for the distribution of various taxes to the  
16 Agriculture Emergency Eradication Trust Fund. Requires  
17 the collection of an agriculture pest introduction fee  
18 and provides requirements for its administration,  
19 collection, and distribution. Provides an appropriation  
20 to the Agriculture Emergency Eradication Trust Fund.  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31