

By the Committee on Fiscal Resource and Senator Sebesta

314-2068-99

1 A bill to be entitled
2 An act relating to the tax on diesel fuel;
3 amending s. 206.8745, F.S.; providing for a
4 refund of tax paid on undyed diesel fuel
5 consumed by the engine of a qualified motor
6 coach during idle time for certain purposes;
7 defining "motor coach"; providing restrictions
8 on refunds; providing for proper documentation;
9 granting the Department of Revenue authority to
10 adopt rules; amending s. 206.41, F.S.;
11 providing for sales invoices; providing an
12 effective date.

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14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Subsection (8) is added to section
17 206.8745, Florida Statutes, to read:

18 206.8745 Credits and refund claims.--

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

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

3 (b) The annual refund claim must be submitted before
4 April 1 of the year following the year in which the tax was
5 paid and after December 31, 1999.

6 (c) The purchaser must submit original or copies of
7 original purchase invoices showing the taxes paid, or in lieu
8 of original invoices, a purchaser may submit a schedule of
9 purchases containing the information required by s.
10 206.41(5)(b)1.

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

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15 The Department of Revenue may adopt rules to implement this
16 subsection.

17 Section 2. Paragraph (b) of subsection (5) of section
18 206.41, Florida Statutes, is amended to read:

19 206.41 State taxes imposed on motor fuel.--

20 (5)

21 (b)1. When motor fuel or diesel fuel is sold to a
22 person who claims to be entitled to a refund under subsection
23 (4) or s. 206.8745, the seller of such motor fuel or diesel
24 fuel shall make out a sales invoice, which shall contain the
25 following information:

26 a. The name, post office address, and residence
27 address of the purchaser.

28 b. The number of gallons purchased.

29 c. The date on which the purchase was made.

30 d. The price paid for the motor fuel or diesel fuel.

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1 e. The name and place of business of the seller of the
2 motor fuel or diesel fuel.

3 f. The license number, or other identification number,
4 of the motor vehicle or boat of the purchaser.

5 g. The Department of Environmental Protection storage
6 tank facility identification number for the seller's location,
7 if the location is required to be registered in accordance
8 with s. 376.303.

9 2. The sales invoice shall be retained by the
10 purchaser until the department's power to issue an assessment
11 with respect to such tax has terminated pursuant to s.
12 95.091(3). In lieu of original sales invoices, a purchaser may
13 submit a detailed schedule of individual transactions which
14 includes the information required by subparagraph 1. along
15 with the refund application. No refund will be allowed unless
16 the seller has executed such an invoice and unless proof of
17 payment of the taxes for which the refund is claimed can be
18 provided to the department upon request. The department may
19 refuse to grant a refund in whole or in part if the schedule
20 or an invoice is incomplete and fails to contain the full
21 information required in this paragraph.

22 3. No person may execute a sales invoice, as described
23 in subparagraph 1., except a terminal supplier, importer,
24 exporter, wholesaler, reseller, or retail dealer.

25 4. When motor fuel or diesel fuel is sold by a retail
26 dealer to a person who claims to be entitled to a refund under
27 subsection (4), a detailed schedule of individual purchase
28 transactions including names, addresses, Department of
29 Environmental Protection storage tank facility identification
30 number of the station, date of purchase, invoice number, and
31 number of gallons purchased may be provided the department by

1 the permitted refund applicant in lieu of the original
2 invoices.

3 5. Notwithstanding provisions of this paragraph to the
4 contrary, refunds to a school district for fuel consumed by
5 school buses operated for the district by private contractors
6 shall be based on an estimate of taxes paid. The estimate
7 shall be determined quarterly by dividing the total miles
8 traveled by such vehicles for school purposes by their average
9 miles per gallon, as determined by the department, and
10 multiplying the result by the applicable tax rate per gallon.
11 It is the responsibility of the school district to provide
12 information relevant to this determination.

13 Section 3. This act shall take effect January 1, 2000.
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1 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
2 COMMITTEE SUBSTITUTE FOR
3 SB 1846

4 The committee substitute makes the following changes to SB
5 1846:

- 6 1) Tightens the requirements for refund by adding that
7 diesel fuel purchased in Florida and consumed by the
8 engine of a qualified motor coach during idle time for
9 the purpose of running climate control systems and
10 maintaining electrical systems is subject to a refund.
- 11 2) Defines the term "qualified motor coach" to mean a
12 privately owned vehicle designed to carry nine or more
13 passengers with a gross vehicle weight of at least
14 33,000 pounds, which is used exclusively for
15 transporting passengers for compensation and which has
16 the capacity to measure diesel fuel consumed in Florida
17 during idling, separate from diesel fuel consumed to
18 propel the vehicle in Florida, by way of an on-board
19 computer.
- 20 3) The bill limits the refund to one claim per calendar
21 year. The refund claim must be submitted prior to April
22 1 of the year subsequent to the year in which the tax
23 was paid, and after December 31, 1999.
- 24 4) The purchaser must submit original or copies of original
25 purchase invoices showing the taxes paid, or in lieu of
26 original invoices, a purchaser may submit a schedule of
27 purchases containing the information required by s.
28 206.41(5)(b)1.
- 29 5) The purchaser must remit as an offset to the refund,
30 sales tax due under chapter 212 based on the purchase
31 price of the fuel, net of the state tax refunded.
- 6) The Department of Revenue is granted authority to adopt
rules to implement the provisions of the bill.
- 7) The committee substitute amends s. 206.41(5)(b)1., F.S.,
requiring the seller of motor fuel or diesel fuel who
sells to a person who claims to be entitled to a refund
of such motor fuel or diesel fuel pursuant to s.
206.8745, to make out a sales invoice containing the
information outlined in s. 206.41(5)(b)1.
- 8) The committee substitute changes the effective date of
the bill from July 1, 1999, to January 1, 2000.