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2 An act relating to the tax on motor fuel;
3 amending s. 206.44, F.S.; allowing the
4 Department of Revenue to permit a terminal
5 supplier to report transactions that occurred
6 during a previous month in the current month
7 without penalty for reasonable cause; amending
8 s. 206.8745, F.S.; providing for a refund of
9 tax paid on undyed diesel fuel consumed by the
10 engine of a qualified motor coach during idle
11 time for certain purposes; defining "motor
12 coach"; providing restrictions on refunds;
13 providing for proper documentation; granting
14 the Department of Revenue authority to adopt
15 rules; amending s. 206.41, F.S.; providing for
16 sales invoices; providing an effective date.

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

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20 Section 1. Subsection (3) is added to section 206.44,
21 Florida Statutes, to read:

22 206.44 Penalty and interest for failure to report on
23 time; penalty and interest on tax deficiencies.--

24 (3) If any terminal supplier fails to report or pay
25 taxes due as required by this chapter on all transactions
26 occurring in the previous month, the department may allow the
27 terminal supplier to report such transactions in the current
28 month without the penalty imposed by this section, if:

29 (a) There is a reasonable cause for failing to report
30 the transactions in the previous month and the failure is not
31 due to willful negligence, willful neglect, or fraud; and

1 (b) The tax on such transactions does not exceed 5
2 percent of the taxpayer's taxable liability under this chapter
3 for the month in which the liability occurred.

4 Section 2. Subsection (8) is added to section
5 206.8745, Florida Statutes, to read:

6 206.8745 Credits and refund claims.--

7 (8) Undyed, tax-paid diesel fuel purchased in this
8 state and consumed by the engine of a qualified motor coach
9 during idle time for the purpose of running climate control
10 systems and maintaining electrical systems for the motor coach
11 is subject to a refund. As used in this subsection, a
12 "qualified motor coach" means a privately owned vehicle that
13 is designed to carry nine or more passengers, that has a gross
14 vehicle weight of at least 33,000 pounds, that is used
15 exclusively in the commercial application of transporting
16 passengers for compensation, and that has the capacity to
17 measure diesel fuel consumed in Florida during idling,
18 separate from diesel fuel consumed to propel the vehicle in
19 this state, by way of an on-board computer.

20 (a) The purchaser may make one claim for refund per
21 calendar year.

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

25 (c) The purchaser must submit original or copies of
26 original purchase invoices showing the taxes paid, or in lieu
27 of original invoices, a purchaser may submit a schedule of
28 purchases containing the information required by s.

29 206.41(5)(b)1.
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1 (d) The purchaser must remit, as an offset to the
2 refund, sales tax due under chapter 212 based on the purchase
3 price of the fuel, net of the state tax refunded.

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5 The Department of Revenue may adopt rules to implement this
6 subsection.

7 Section 3. Paragraph (b) of subsection (5) of section
8 206.41, Florida Statutes, is amended to read:

9 206.41 State taxes imposed on motor fuel.--

10 (5)

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

16 a. The name, post office address, and residence
17 address of the purchaser.

18 b. The number of gallons purchased.

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

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

21 e. The name and place of business of the seller of the
22 motor fuel or diesel fuel.

23 f. The license number, or other identification number,
24 of the motor vehicle or boat of the purchaser.

25 g. The Department of Environmental Protection storage
26 tank facility identification number for the seller's location,
27 if the location is required to be registered in accordance
28 with s. 376.303.

29 2. The sales invoice shall be retained by the
30 purchaser until the department's power to issue an assessment
31 with respect to such tax has terminated pursuant to s.

1 95.091(3). In lieu of original sales invoices, a purchaser may
2 submit a detailed schedule of individual transactions which
3 includes the information required by subparagraph 1. along
4 with the refund application. No refund will be allowed unless
5 the seller has executed such an invoice and unless proof of
6 payment of the taxes for which the refund is claimed can be
7 provided to the department upon request. The department may
8 refuse to grant a refund in whole or in part if the schedule
9 or an invoice is incomplete and fails to contain the full
10 information required in this paragraph.

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

14 4. When motor fuel or diesel fuel is sold by a retail
15 dealer to a person who claims to be entitled to a refund under
16 subsection (4), a detailed schedule of individual purchase
17 transactions including names, addresses, Department of
18 Environmental Protection storage tank facility identification
19 number of the station, date of purchase, invoice number, and
20 number of gallons purchased may be provided the department by
21 the permitted refund applicant in lieu of the original
22 invoices.

23 5. Notwithstanding provisions of this paragraph to the
24 contrary, refunds to a school district for fuel consumed by
25 school buses operated for the district by private contractors
26 shall be based on an estimate of taxes paid. The estimate
27 shall be determined quarterly by dividing the total miles
28 traveled by such vehicles for school purposes by their average
29 miles per gallon, as determined by the department, and
30 multiplying the result by the applicable tax rate per gallon.

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1 It is the responsibility of the school district to provide
2 information relevant to this determination.

3 Section 4. This act shall take effect January 1, 2000.
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