

By Senator Saunders

25-391-02

1                                   A bill to be entitled  
2           An act relating to county transportation  
3           systems; amending s. 206.41, F.S.; providing  
4           for adjustments in the tax rates for the  
5           "ninth-cent fuel tax" and the "local option  
6           fuel tax"; amending s. 206.606, F.S.; revising  
7           the distribution of funds from the Fuel Tax  
8           Collection Trust Fund; amending s. 206.608,  
9           F.S.; increasing reserves in the Fuel Tax  
10          Collection Trust Fund; amending s. 206.625,  
11          F.S.; providing for the return of tax proceeds  
12          to certain local governments; amending s.  
13          215.20, F.S.; deleting the provision for  
14          deducting a service charge from certain income  
15          deposited in specified trust funds into which  
16          fuel tax proceeds are deposited; amending s.  
17          320.072, F.S.; providing for depositing  
18          specified funds into the County Incentive Grant  
19          Program; amending s. 336.021, F.S.; revising  
20          the requirements for a vote to levy the  
21          ninth-cent fuel tax; amending s. 339.2817,  
22          F.S.; increasing the allocation of funds to the  
23          County Incentive Grant Program; repealing s.  
24          206.609, F.S., relating to the transfer of  
25          funds to the Agricultural Emergency Eradication  
26          Trust Fund; providing an effective date.

27

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

29

30           Section 1. Paragraphs (d) and (e) of subsection (1) of  
31           section 206.41, Florida Statutes, are amended to read:

1           206.41 State taxes imposed on motor fuel.--

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

4           (d)1. An additional tax of 1 cent per net gallon may  
5 be imposed by each county on motor fuel, which shall be  
6 designated as the "ninth-cent fuel tax." This tax shall be  
7 levied and used as provided in s. 336.021.

8           2. Beginning January 1, 2003, and on January 1 of each  
9 year thereafter, the tax rate set forth in subparagraph 1.  
10 shall be adjusted by the percentage change in the average of  
11 the consumer price index issued by the United States  
12 Department of Labor for the most recent 12-month period ending  
13 September 30, compared to the average for the base year, which  
14 is the 12-month period ending September 30, 2001, and rounded  
15 to the nearest tenth of a cent.

16           3. The department shall notify each terminal supplier,  
17 position holder, wholesaler, and importer of the tax rate  
18 applicable under this paragraph for the 12-month period  
19 beginning January 1.

20           (e)1. An additional tax of between 1 cent and 11 cents  
21 per net gallon may be imposed on motor fuel by each county,  
22 which shall be designated as the "local option fuel tax."  
23 This tax shall be levied and used as provided in s. 336.025.

24           2. Beginning January 1, 2003, and on January 1 of each  
25 year thereafter, the tax rate set forth in subparagraph 1.  
26 shall be adjusted by the percentage change in the average of  
27 the consumer price index issued by the United States  
28 Department of Labor for the most recent 12-month period ending  
29 September 30, compared to the average for the base year, which  
30 is the 12-month period ending September 30, and rounded to the  
31 nearest tenth of a cent.

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

5           Section 2. Subsection (1) of section 206.606, Florida  
6 Statutes, is amended 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           ~~(a) \$6.30 million shall be transferred to the~~  
18 ~~Department of Environmental Protection in each fiscal year and~~  
19 ~~deposited in the Invasive Plant Control Trust Fund to be used~~  
20 ~~for aquatic plant management, including nonchemical control of~~  
21 ~~aquatic weeds, research into nonchemical controls, and~~  
22 ~~enforcement activities. Beginning in fiscal year 1993-1994,~~  
23 ~~the department shall allocate at least \$1 million of such~~  
24 ~~funds to the eradication of melaleuca.~~

25           ~~(b) \$2.5 million shall be transferred to the State~~  
26 ~~Game Trust Fund in the Fish and Wildlife Conservation~~  
27 ~~Commission in each fiscal year and used for recreational~~  
28 ~~boating activities, and freshwater fisheries management and~~  
29 ~~research. The transfers must be made in equal monthly amounts~~  
30 ~~beginning on July 1 of each fiscal year. The commission shall~~  
31 ~~annually determine where unmet needs exist for boating-related~~

1 ~~activities, and may fund such activities in counties where,~~  
2 ~~due to the number of vessel registrations, sufficient~~  
3 ~~financial resources are unavailable.~~

4 ~~1. A minimum of \$1.25 million shall be used to fund~~  
5 ~~local projects to provide recreational channel marking, public~~  
6 ~~launching facilities, aquatic plant control, and other local~~  
7 ~~boating related activities. In funding the projects, the~~  
8 ~~commission shall give priority consideration as follows:~~

9 ~~a. Unmet needs in counties with populations of 100,000~~  
10 ~~or less.~~

11 ~~b. Unmet needs in coastal counties with a high level~~  
12 ~~of boating related activities from individuals residing in~~  
13 ~~other counties.~~

14 ~~2. The remaining \$1.25 million may be used for~~  
15 ~~recreational boating activities and freshwater fisheries~~  
16 ~~management and research.~~

17 ~~3. The commission is authorized to adopt rules~~  
18 ~~pursuant to ss. 120.536(1) and 120.54 to implement a Florida~~  
19 ~~Boating Improvement Program similar to the program~~  
20 ~~administered by the Department of Environmental Protection and~~  
21 ~~established in rules 62D-5.031 - 62D-5.036, Florida~~  
22 ~~Administrative Code, to determine projects eligible for~~  
23 ~~funding under this subsection.~~

24  
25 ~~On February 1 of each year, the commission shall file an~~  
26 ~~annual report with the President of the Senate and the Speaker~~  
27 ~~of the House of Representatives outlining the status of its~~  
28 ~~Florida Boating Improvement Program, including the projects~~  
29 ~~funded, and a list of counties whose needs are unmet due to~~  
30 ~~insufficient financial resources from vessel registration~~  
31 ~~fees.~~

1           ~~(c) 0.65 percent of moneys collected pursuant to s.~~  
2 ~~206.41(1)(g) shall be transferred to the Agricultural~~  
3 ~~Emergency Eradication Trust Fund.~~

4           Section 3. Section 206.608, Florida Statutes, is  
5 amended to read:

6           206.608 State Comprehensive Enhanced Transportation  
7 System Tax; deposit of proceeds; distribution.--Moneys  
8 received pursuant to ss. 206.41(1)(f) and 206.87(1)(d) shall  
9 be deposited in the Fuel Tax Collection Trust Fund, ~~and, after~~  
10 ~~deducting the service charge imposed in chapter 215 and~~  
11 ~~administrative costs incurred by the department in collecting,~~  
12 ~~administering, enforcing, and distributing the tax, which~~  
13 ~~administrative costs may not exceed 2 percent of collections,~~  
14 ~~shall be distributed as follows:~~

15           ~~(1) 0.65 percent of the proceeds of the tax levied~~  
16 ~~pursuant to s. 206.41(1)(f) shall be transferred to the~~  
17 ~~Agricultural Emergency Eradication Trust Fund.~~

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

30           Section 4. Subsection (3) is added to section 206.625,  
31 Florida Statutes, to read:

1           206.625 Return of tax to municipalities, counties, and  
2 school districts.--

3           (3) Seven percent of the tax proceeds collected under  
4 s. 206.41(1)(e) shall be allocated to the Department of  
5 Transportation for the County Incentive Grant Program provided  
6 for in s. 339.2817. However, the full 7 percent must be  
7 returned directly to each county that levies the local option  
8 fuel tax.

9           Section 5. Subsection (4) of section 215.20, Florida  
10 Statutes, is amended to read:

11           215.20 Certain income and certain trust funds to  
12 contribute to the General Revenue Fund.--

13           (4) The income of a revenue nature deposited in the  
14 following described trust funds, by whatever name designated,  
15 is that from which the deductions authorized by subsection (3)  
16 shall be made:

17           ~~(a) The Fuel Tax Collection Trust Fund created by s.~~  
18 ~~206.875.~~

19           (a)(b) All income derived from outdoor advertising and  
20 overweight violations which is deposited in the State  
21 Transportation Trust Fund created by s. 206.46.

22           ~~(c) All taxes levied on motor fuels other than~~  
23 ~~gasoline levied pursuant to the provisions of s. 206.87(1)(a).~~

24           ~~(d) The State Alternative Fuel User Fee Clearing Trust~~  
25 ~~Fund established pursuant to s. 206.879(1).~~

26           ~~(e) The Local Alternative Fuel User Fee Clearing Trust~~  
27 ~~Fund established pursuant to s. 206.879(2).~~

28           (b)(f) The Cigarette Tax Collection Trust Fund created  
29 by s. 210.20.

30           (c)(g) The Nonmandatory Land Reclamation Trust Fund  
31 established pursuant to s. 211.3103.

1           (d)~~(h)~~ The Phosphate Research Trust Fund established  
2 pursuant to s. 211.3103.  
3           (e)~~(i)~~ The Land Reclamation Trust Fund established  
4 pursuant to s. 211.32(1)(f).  
5           (f)~~(j)~~ The Educational Certification and Service Trust  
6 Fund created by s. 231.30.  
7           (g)~~(k)~~ The trust funds administered by the Division of  
8 Historical Resources of the Department of State.  
9           (h)~~(l)~~ The Marine Resources Conservation Trust Fund  
10 created by s. 370.0608, with the exception of those fees  
11 collected for recreational saltwater fishing licenses as  
12 provided in s. 370.0605.  
13           ~~(m) The Local Option Fuel Tax Trust Fund created~~  
14 ~~pursuant to s. 336.025.~~  
15           (i)~~(n)~~ The Florida Public Service Regulatory Trust  
16 Fund established pursuant to s. 350.113.  
17           (j)~~(o)~~ The State Game Trust Fund established by s.  
18 372.09.  
19           (k)~~(p)~~ The Special Disability Trust Fund created by s.  
20 440.49.  
21           (l)~~(q)~~ The Workers' Compensation Administration Trust  
22 Fund created by s. 440.50(1)(a).  
23           (m)~~(r)~~ The Employment Security Administration Trust  
24 Fund created by s. 443.211(1).  
25           (n)~~(s)~~ The Special Employment Security Administration  
26 Trust Fund created by s. 443.211(2).  
27           (o)~~(t)~~ The Professional Regulation Trust Fund  
28 established pursuant to s. 455.219.  
29           (p)~~(u)~~ The Speech-Language Pathology and Audiology  
30 Trust Fund.  
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1           (q)~~(v)~~ The Division of Licensing Trust Fund  
2 established pursuant to s. 493.6117.  
3           (r)~~(w)~~ The Division of Florida Land Sales,  
4 Condominiums, and Mobile Homes Trust Fund established pursuant  
5 to s. 498.019.  
6           (s)~~(x)~~ The trust fund of the Division of Hotels and  
7 Restaurants, as defined in s. 509.072, with the exception of  
8 those fees collected for the purpose of funding of the  
9 hospitality education program as stated in s. 509.302.  
10           (t)~~(y)~~ The trust funds administered by the Division of  
11 Pari-mutuel Wagering and the Florida Quarter Horse Racing  
12 Promotion Trust Fund.  
13           (u)~~(z)~~ The General Inspection Trust Fund and  
14 subsidiary accounts thereof, unless a different percentage is  
15 authorized by s. 570.20.  
16           (v)~~(aa)~~ The Florida Citrus Advertising Trust Fund  
17 created by s. 601.15(7), including transfers from any  
18 subsidiary accounts thereof, unless a different percentage is  
19 authorized in that section.  
20           (w)~~(bb)~~ The Agents and Solicitors County Tax Trust  
21 Fund created by s. 624.506.  
22           (x)~~(cc)~~ The Insurance Commissioner's Regulatory Trust  
23 Fund created by s. 624.523.  
24           (y)~~(dd)~~ The Financial Institutions' Regulatory Trust  
25 Fund established pursuant to s. 655.049.  
26           (z)~~(ee)~~ The Crimes Compensation Trust Fund established  
27 pursuant to s. 960.21.  
28           (aa)~~(ff)~~ The Records Management Trust Fund established  
29 pursuant to s. 257.375.  
30           (bb)~~(gg)~~ The Alcoholic Beverage and Tobacco Trust Fund  
31 established pursuant to s. 561.025.



1            (cc)~~(hh)~~ The Health Care Trust Fund established  
2 pursuant to s. 408.16.

3            (dd)~~(ii)~~ The Police and Firefighters' Premium Tax  
4 Trust Fund established within the Department of Management  
5 Services.

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7 The enumeration of the foregoing moneys or trust funds shall  
8 not prohibit the applicability thereto of s. 215.24 should the  
9 Governor determine that for the reasons mentioned in s. 215.24  
10 the money or trust funds should be exempt herefrom, as it is  
11 the purpose of this law to exempt income from its force and  
12 effect when, by the operation of this law, federal matching  
13 funds or contributions or private grants to any trust fund  
14 would be lost to the state.

15            Section 6. Subsection (4) of section 320.072, Florida  
16 Statutes, is amended to read:

17            320.072 Additional fee imposed on certain motor  
18 vehicle registration transactions.--

19            (4) A tax collector or other duly authorized agent of  
20 the department shall promptly remit all moneys collected  
21 pursuant to this section, less any refunds granted pursuant to  
22 subsection (3), to the department. The department shall  
23 deposit 30 percent of such moneys as they are received into  
24 the General Revenue Fund. The remainder of the proceeds, after  
25 deducting the service charge imposed by s. 215.20, shall be  
26 deposited into the County Incentive Grant Program provided for  
27 in s. 339.2817 State Transportation Trust Fund.

28            Section 7. Effective July 1, 2005, subsection (4) of  
29 section 320.072, Florida Statutes, as amended by section 10 of  
30 chapter 2000-257, Laws of Florida, is amended to read:

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1           320.072 Additional fee imposed on certain motor  
2 vehicle registration transactions.--

3           (4) A tax collector or other duly authorized agent of  
4 the department shall promptly remit all moneys collected  
5 pursuant to this section, less any refunds granted pursuant to  
6 subsection (3), to the department to be deposited into the  
7 County Incentive Grant Program provided for in s. 339.2817  
8 ~~State Transportation Trust Fund.~~

9           Section 8. Paragraph (a) of subsection (1) of section  
10 336.021, Florida Statutes, is amended to read:

11           336.021 County transportation system; levy of  
12 ninth-cent fuel tax on motor fuel and diesel fuel.--

13           (1)(a) Any county in the state, by majority  
14 ~~extraordinary~~ vote of the membership of its governing body or  
15 subject to a referendum, may levy the tax imposed by ss.  
16 206.41(1)(d) and 206.87(1)(b). County and municipal  
17 governments may use the moneys received under this paragraph  
18 only for transportation expenditures as defined in s.  
19 336.025(7).

20           Section 9. Subsection (7) is added to section  
21 339.2817, Florida Statutes, to read:

22           339.2817 County Incentive Grant Program.--

23           (7) Seven percent of the tax proceeds collected under  
24 s. 206.41(1)(e) shall be allocated to the Department of  
25 Transportation for the County Incentive Grant Program.

26           Section 10. Section 206.609, Florida Statutes, is  
27 repealed.

28           Section 11. This act shall take effect October 1,  
29 2002.

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SENATE SUMMARY

Reallocates to county transportation systems the proceeds of certain taxes on motor fuel. Repeals s. 206.609, F.S., relating to the transfer of funds to the Agricultural Emergency Eradication Trust Fund. (See bill for details.)