

By Representative Goodlette

1                                   A bill to be entitled  
2           An act relating to transportation funding;  
3           amending s. 206.606, F.S.; eliminating the  
4           deduction of administrative costs from the  
5           proceeds of the fuel sales taxes on motor fuel  
6           and diesel fuel deposited in the Fuel Tax  
7           Collection Trust Fund; eliminating transfers to  
8           the Invasive Plant Control Trust Fund, the  
9           State Game Trust Fund, and the Agricultural  
10          Emergency Eradication Trust Fund from such  
11          proceeds; amending s. 206.608, F.S.;  
12          eliminating the deduction of administrative  
13          costs from the proceeds of the State  
14          Comprehensive Enhanced Transportation System  
15          Taxes on motor fuel and diesel fuel deposited  
16          in the Fuel Tax Collection Trust Fund;  
17          eliminating transfers to the Agricultural  
18          Emergency Eradication Trust Fund from such  
19          proceeds; repealing s. 206.609, F.S., which  
20          provides for regulation of such transfers to  
21          the Agricultural Emergency Eradication Trust  
22          Fund, and s. 570.1912, F.S., which provides for  
23          appropriations to the trust fund from the  
24          General Revenue Fund of amounts equal to such  
25          transfers; providing for use of the revenues  
26          derived from elimination of the deduction of  
27          administrative costs from the proceeds of  
28          specified taxes under the act; amending ss.  
29          215.20 and 215.22, F.S.; providing that the 7  
30          percent service charge for the cost of general  
31          government and the additional 0.3 percent

1 service charge shall not be deducted from the  
2 Fuel Tax Collection Trust Fund, the State  
3 Alternative Fuel User Fee Clearing Trust Fund,  
4 the Local Alternative Fuel User Fee Clearing  
5 Trust Fund, the Local Option Fuel Tax Trust  
6 Fund, and taxes on motor fuels other than  
7 gasoline levied under s. 206.87(1)(a), F.S.;  
8 providing for use of the revenues derived from  
9 elimination of such service charges; repealing  
10 s. 215.211(3), F.S., which provides for the  
11 future reduction and elimination of the 7  
12 percent service charge deducted from proceeds  
13 of the local option fuel tax distributed under  
14 s. 336.025, F.S.; repealing s. 240.156, F.S.,  
15 which provides for deposit of the service  
16 charge deducted from revenues raised by the  
17 local option tax on motor fuel levied pursuant  
18 to s. 336.025(1)(b), F.S., in the State  
19 University System Concurrency Trust Fund;  
20 amending ss. 206.875, 206.879, 206.9845,  
21 206.9945, and 212.0501, F.S., to conform;  
22 amending s. 320.072, F.S.; providing that a  
23 portion of the revenues from the additional fee  
24 on certain motor vehicle registration  
25 transactions shall be used to fund the County  
26 Incentive Grant Program rather than deposited  
27 in the General Revenue Fund; repealing s. 10,  
28 ch. 2000-257, Laws of Florida, which eliminates  
29 the deposit of a portion of such fee in the  
30 General Revenue Fund on July 1, 2005; amending  
31 s. 339.1371, F.S., to conform; amending ss.

1           206.41, 336.021, and 336.025, F.S.; providing  
2           that the rates of the ninth-cent fuel tax on  
3           motor fuel and the local option fuel tax on  
4           motor fuel shall be adjusted annually based on  
5           the Consumer Price Index; providing for  
6           notification of tax rates by the Department of  
7           Revenue; eliminating the deduction of  
8           administrative costs from the proceeds of the  
9           local option fuel taxes on motor fuel and  
10          diesel fuel; providing an effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14           Section 1. Section 206.606, Florida Statutes, is  
15 amended to read:

16           206.606 Distribution of certain proceeds.--

17           (1) Moneys collected pursuant to ss. 206.41(1)(g) and  
18 206.87(1)(e) shall be deposited in the Fuel Tax Collection  
19 Trust Fund. Such moneys, after deducting ~~the service charges~~  
20 ~~imposed by s. 215.20,~~ the refunds granted pursuant to s.  
21 206.41, ~~and the administrative costs incurred by the~~  
22 ~~department in collecting, administering, enforcing, and~~  
23 ~~distributing the tax, which administrative costs may not~~  
24 ~~exceed 2 percent of collections,~~ shall be distributed monthly  
25 to the State Transportation Trust Fund, ~~except that:~~

26           (a) ~~\$6.30 million shall be transferred to the~~  
27 ~~Department of Environmental Protection in each fiscal year and~~  
28 ~~deposited in the Invasive Plant Control Trust Fund to be used~~  
29 ~~for aquatic plant management, including nonchemical control of~~  
30 ~~aquatic weeds, research into nonchemical controls, and~~  
31 ~~enforcement activities. Beginning in fiscal year 1993-1994,~~

1 ~~the department shall allocate at least \$1 million of such~~  
2 ~~funds to the eradication of melaleuca.~~

3 ~~(b) \$2.5 million shall be transferred to the State~~  
4 ~~Game Trust Fund in the Fish and Wildlife Conservation~~  
5 ~~Commission in each fiscal year and used for recreational~~  
6 ~~boating activities, and freshwater fisheries management and~~  
7 ~~research. The transfers must be made in equal monthly amounts~~  
8 ~~beginning on July 1 of each fiscal year. The commission shall~~  
9 ~~annually determine where unmet needs exist for boating-related~~  
10 ~~activities, and may fund such activities in counties where,~~  
11 ~~due to the number of vessel registrations, sufficient~~  
12 ~~financial resources are unavailable.~~

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

18 ~~a. Unmet needs in counties with populations of 100,000~~  
19 ~~or less.~~

20 ~~b. Unmet needs in coastal counties with a high level~~  
21 ~~of boating related activities from individuals residing in~~  
22 ~~other counties.~~

23 ~~2. The remaining \$1.25 million may be used for~~  
24 ~~recreational boating activities and freshwater fisheries~~  
25 ~~management and research.~~

26 ~~3. The commission is authorized to adopt rules~~  
27 ~~pursuant to ss. 120.536(1) and 120.54 to implement a Florida~~  
28 ~~Boating Improvement Program similar to the program~~  
29 ~~administered by the Department of Environmental Protection and~~  
30 ~~established in rules 62D-5.031 - 62D-5.036, Florida~~  
31

1 ~~Administrative Code, to determine projects eligible for~~  
2 ~~funding under this subsection.~~

3  
4 ~~On February 1 of each year, the commission shall file an~~  
5 ~~annual report with the President of the Senate and the Speaker~~  
6 ~~of the House of Representatives outlining the status of its~~  
7 ~~Florida Boating Improvement Program, including the projects~~  
8 ~~funded, and a list of counties whose needs are unmet due to~~  
9 ~~insufficient financial resources from vessel registration~~  
10 ~~fees.~~

11 ~~(c) 0.65 percent of moneys collected pursuant to s.~~  
12 ~~206.41(1)(g) shall be transferred to the Agricultural~~  
13 ~~Emergency Eradication Trust Fund.~~

14 (2) Not less than 10 percent of the moneys deposited  
15 in the State Transportation Trust Fund pursuant to this  
16 section shall be allocated by the Department of Transportation  
17 for public transit and rail capital projects, including  
18 service development projects, as defined in s. 341.031(7) and  
19 (8), unless otherwise provided in the General Appropriations  
20 Act.

21 Section 2. Section 206.608, Florida Statutes, is  
22 amended to read:

23 206.608 State Comprehensive Enhanced Transportation  
24 System Tax; deposit of proceeds; distribution.--Moneys  
25 received pursuant to ss. 206.41(1)(f) and 206.87(1)(d) shall  
26 be deposited in the Fuel Tax Collection Trust Fund, ~~and, after~~  
27 ~~deducting the service charge imposed in chapter 215 and~~  
28 ~~administrative costs incurred by the department in collecting,~~  
29 ~~administering, enforcing, and distributing the tax, which~~  
30 ~~administrative costs may not exceed 2 percent of collections,~~  
31 ~~shall be distributed as follows:~~

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

4           ~~(2) The remaining proceeds of the tax levied pursuant~~  
5 ~~to s. 206.41(1)(f) and all of the proceeds from the tax~~  
6 ~~imposed by s. 206.87(1)(d) shall be transferred into the State~~  
7 ~~Transportation Trust Fund, and may be used only for projects~~  
8 ~~in the adopted work program in the district in which the tax~~  
9 ~~proceeds are collected and, to the maximum extent feasible,~~  
10 ~~such moneys shall be programmed for use in the county where~~  
11 ~~collected. However, no revenue from the taxes imposed pursuant~~  
12 ~~to ss. 206.41(1)(f) and 206.87(1)(d) in a county shall be~~  
13 ~~expended unless the projects funded with such revenues have~~  
14 ~~been included in the work program adopted pursuant to s.~~  
15 ~~339.135.~~

16           Section 3. Sections 206.609 and 570.1912, Florida  
17 Statutes, are repealed.

18           Section 4. Use of revenues derived from elimination of  
19 deduction of administrative costs on certain taxes.--The  
20 increased revenues derived from the elimination of the  
21 deduction of administrative costs from the proceeds of the  
22 fuel sales taxes on motor fuel and diesel fuel under s.  
23 206.606, Florida Statutes, the State Comprehensive Enhanced  
24 Transportation System Tax under s. 206.608, Florida Statutes,  
25 and the local option fuel taxes on motor fuel and diesel fuel  
26 under s. 336.025, Florida Statutes, shall be deposited in the  
27 State Transportation Trust Fund and used to fund the County  
28 Incentive Grant Program.

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

31

1           215.20 Certain income and certain trust funds to  
2 contribute to the General Revenue Fund.--

3           (1) A service charge of 7 percent, representing the  
4 estimated pro rata share of the cost of general government  
5 paid from the General Revenue Fund, shall be deducted from all  
6 income of a revenue nature deposited in all trust funds except  
7 those enumerated in s. 215.22. Income of a revenue nature  
8 shall include all earnings received or credited by such trust  
9 funds, including the interest or benefit received from the  
10 investment of the principal of such trust funds as may be  
11 permitted by law. This provision shall be construed in favor  
12 of the General Revenue Fund in each instance. All such  
13 deductions shall be deposited in the General Revenue Fund.

14           (3) A service charge of 0.3 percent shall be deducted  
15 from income of a revenue nature deposited in the trust funds  
16 enumerated in subsection (4). Income of a revenue nature shall  
17 include all earnings received or credited by such trust funds,  
18 including the interest or benefit received from the investment  
19 of the principal of such trust funds as may be permitted by  
20 law. This provision shall be construed in favor of the General  
21 Revenue Fund in each instance. All such deductions shall be  
22 deposited in the General Revenue Fund.

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

27           ~~(a) The Fuel Tax Collection Trust Fund created by s.~~  
28 ~~206.875.~~

29           (a)~~(b)~~ All income derived from outdoor advertising and  
30 overweight violations which is deposited in the State  
31 Transportation Trust Fund created by s. 206.46.

1           ~~(c)~~ All taxes levied on motor fuels other than  
2 gasoline levied pursuant to the provisions of s. 206.87(1)(a).  
3           ~~(d)~~ The State Alternative Fuel User Fee Clearing Trust  
4 Fund established pursuant to s. 206.879(1).  
5           ~~(e)~~ The Local Alternative Fuel User Fee Clearing Trust  
6 Fund established pursuant to s. 206.879(2).  
7           (b)~~(f)~~ The Cigarette Tax Collection Trust Fund created  
8 by s. 210.20.  
9           (c)~~(g)~~ The Nonmandatory Land Reclamation Trust Fund  
10 established pursuant to s. 211.3103.  
11           (d)~~(h)~~ The Phosphate Research Trust Fund established  
12 pursuant to s. 211.3103.  
13           (e)~~(i)~~ The Land Reclamation Trust Fund established  
14 pursuant to s. 211.32(1)(f).  
15           (f)~~(j)~~ The Educational Certification and Service Trust  
16 Fund created by s. 231.30.  
17           (g)~~(k)~~ The trust funds administered by the Division of  
18 Historical Resources of the Department of State.  
19           (h)~~(l)~~ The Marine Resources Conservation Trust Fund  
20 created by s. 370.0608, with the exception of those fees  
21 collected for recreational saltwater fishing licenses as  
22 provided in s. 370.0605.  
23           ~~(m)~~ The Local Option Fuel Tax Trust Fund created  
24 pursuant to s. 336.025.  
25           (i)~~(n)~~ The Florida Public Service Regulatory Trust  
26 Fund established pursuant to s. 350.113.  
27           (j)~~(o)~~ The State Game Trust Fund established by s.  
28 372.09.  
29           (k)~~(p)~~ The Special Disability Trust Fund created by s.  
30 440.49.  
31



1        (l)~~(q)~~ The Workers' Compensation Administration Trust  
2 Fund created by s. 440.50(1)(a).  
3        (m)~~(r)~~ The Employment Security Administration Trust  
4 Fund created by s. 443.211(1).  
5        (n)~~(s)~~ The Special Employment Security Administration  
6 Trust Fund created by s. 443.211(2).  
7        (o)~~(t)~~ The Professional Regulation Trust Fund  
8 established pursuant to s. 455.219.  
9        (p)~~(u)~~ The Speech-Language Pathology and Audiology  
10 Trust Fund.  
11        (q)~~(v)~~ The Division of Licensing Trust Fund  
12 established pursuant to s. 493.6117.  
13        (r)~~(w)~~ The Division of Florida Land Sales,  
14 Condominiums, and Mobile Homes Trust Fund established pursuant  
15 to s. 498.019.  
16        (s)~~(x)~~ The trust fund of the Division of Hotels and  
17 Restaurants, as defined in s. 509.072, with the exception of  
18 those fees collected for the purpose of funding of the  
19 hospitality education program as stated in s. 509.302.  
20        (t)~~(y)~~ The trust funds administered by the Division of  
21 Pari-mutuel Wagering and the Florida Quarter Horse Racing  
22 Promotion Trust Fund.  
23        (u)~~(z)~~ The General Inspection Trust Fund and  
24 subsidiary accounts thereof, unless a different percentage is  
25 authorized by s. 570.20.  
26        (v)~~(aa)~~ The Florida Citrus Advertising Trust Fund  
27 created by s. 601.15(7), including transfers from any  
28 subsidiary accounts thereof, unless a different percentage is  
29 authorized in that section.  
30        (w)~~(bb)~~ The Agents and Solicitors County Tax Trust  
31 Fund created by s. 624.506.

1           (x)~~(cc)~~ The Insurance Commissioner's Regulatory Trust  
2 Fund created by s. 624.523.  
3           (y)~~(dd)~~ The Financial Institutions' Regulatory Trust  
4 Fund established pursuant to s. 655.049.  
5           (z)~~(ee)~~ The Crimes Compensation Trust Fund established  
6 pursuant to s. 960.21.  
7           (aa)~~(ff)~~ The Records Management Trust Fund established  
8 pursuant to s. 257.375.  
9           (bb)~~(gg)~~ The Alcoholic Beverage and Tobacco Trust Fund  
10 established pursuant to s. 561.025.  
11           (cc)~~(hh)~~ The Health Care Trust Fund established  
12 pursuant to s. 408.16.  
13           (dd)~~(ii)~~ The Police and Firefighters' Premium Tax  
14 Trust Fund established within the Department of Management  
15 Services.  
16  
17 The enumeration of the foregoing moneys or trust funds shall  
18 not prohibit the applicability thereto of s. 215.24 should the  
19 Governor determine that for the reasons mentioned in s. 215.24  
20 the money or trust funds should be exempt herefrom, as it is  
21 the purpose of this law to exempt income from its force and  
22 effect when, by the operation of this law, federal matching  
23 funds or contributions or private grants to any trust fund  
24 would be lost to the state.  
25           Section 6. Paragraphs (x), (y), (z), (aa), and (bb)  
26 are added to subsection (1) of section 215.22, Florida  
27 Statutes, to read:  
28           215.22 Certain income and certain trust funds  
29 exempt.--  
30  
31

1           (1) The following income of a revenue nature or the  
2 following trust funds shall be exempt from the deduction  
3 required by s. 215.20(1):

4           (x) The Fuel Tax Collection Trust Fund.

5           (y) All taxes levied on motor fuels other than  
6 gasoline levied pursuant to the provisions of s. 206.87(1)(a).

7           (z) The State Alternative Fuel User Fee Clearing Trust  
8 Fund established pursuant to s. 206.879(1).

9           (aa) The Local Alternative Fuel User Fee Clearing  
10 Trust Fund established pursuant to s. 206.879(2).

11           (bb) The Local Option Fuel Tax Trust Fund created  
12 pursuant to s. 336.025.

13           Section 7. Use of revenues derived from elimination of  
14 deduction of service charges.--Beginning July 1, 2002, the  
15 increased revenues derived from the elimination of the  
16 deduction of the service charges imposed under s. 215.20(1)  
17 and (3), Florida Statutes, from the Fuel Tax Collection Trust  
18 Fund, the State Alternative Fuel User Fee Clearing Trust Fund,  
19 the Local Alternative Fuel User Fee Clearing Trust Fund, the  
20 Local Option Fuel Tax Trust Fund, and taxes on motor fuels  
21 other than gasoline levied under s. 206.87(1)(a), Florida  
22 Statutes, shall be deposited in the State Transportation Trust  
23 Fund and used to fund the County Incentive Grant Program,  
24 except that the increased revenues derived from the  
25 elimination of the deduction of the service charge imposed  
26 under s. 215.20(1), Florida Statutes, from the proceeds of any  
27 tax levied by a county under s. 336.025(1)(b), Florida  
28 Statutes, shall be returned directly to the county levying  
29 such tax.

30           Section 8. Subsection (3) of section 215.211 and  
31 section 240.156, Florida Statutes, are repealed.

1           Section 9. Subsection (1) of section 206.875, Florida  
2 Statutes, is amended to read:

3           206.875 Allocation of tax.--

4           (1) All moneys derived from the taxes imposed by this  
5 part shall be paid into the State Treasury by the department  
6 for deposit in the Fuel Tax Collection Trust Fund, from which  
7 the following transfers shall be made: After withholding  
8 \$10,000 from the proceeds of 4 cents of such tax, to be used  
9 as a revolving cash balance, all other moneys shall be  
10 transferred in the same manner and for the same purpose as  
11 provided by law for allocation of the taxes levied in part I,  
12 including deduction of ~~the service charges provided for in s.~~  
13 ~~215.20~~ and the administrative costs incurred by the department  
14 in collecting, administering, enforcing, and distributing the  
15 tax, which administrative costs may not exceed 2 percent of  
16 collections.

17           Section 10. Section 206.879, Florida Statutes, is  
18 amended to read:

19           206.879 State and local alternative fuel user fee  
20 clearing trust funds; distribution.--

21           (1) Notwithstanding the provisions of s. 206.875, the  
22 revenues from the state alternative fuel fees imposed by s.  
23 206.877 shall be deposited into the State Alternative Fuel  
24 User Fee Clearing Trust Fund, which is hereby created. ~~After~~  
25 ~~deducting the service charges provided in s. 215.20,~~The  
26 proceeds in this trust fund shall be distributed as follows:  
27 one-fifth of the proceeds in calendar year 1991, one-third of  
28 the proceeds in calendar year 1992, three-sevenths of the  
29 proceeds in calendar year 1993, and one-half of the proceeds  
30 in each calendar year thereafter shall be transferred to the  
31 State Transportation Trust Fund; the remainder shall be

1 distributed as follows: 50 percent shall be transferred to  
2 the State Board of Administration for distribution according  
3 to the provisions of s. 16, Art. IX of the State Constitution  
4 of 1885, as amended; 25 percent shall be transferred to the  
5 Revenue Sharing Trust Fund for Municipalities; and the  
6 remaining 25 percent shall be distributed using the formula  
7 contained in s. 206.60(1).

8 (2) Notwithstanding the provisions of s. 206.875, the  
9 revenues from the local alternative fuel fees imposed in lieu  
10 of s. 206.87(1)(b) or (c) shall be deposited into the Local  
11 Alternative Fuel User Fee Clearing Trust Fund, which is hereby  
12 created. ~~After deducting the service charges provided in s.~~  
13 ~~215.20,~~The proceeds in this trust fund shall be returned  
14 monthly to the appropriate county.

15 Section 11. Section 206.9845, Florida Statutes, is  
16 amended to read:

17 206.9845 Distribution of proceeds.--Moneys collected  
18 pursuant to this part shall be deposited in the Fuel Tax  
19 Collection Trust Fund. Such moneys, after deducting ~~the~~  
20 ~~service charges imposed by s. 215.20,~~the refunds granted  
21 pursuant to s. 206.9855, and the administrative costs incurred  
22 by the department in collecting, administering, enforcing, and  
23 distributing the tax, which administrative costs may not  
24 exceed 2 percent of collections, shall be distributed monthly  
25 to the State Transportation Trust Fund.

26 Section 12. Subsection (1) of section 206.9945,  
27 Florida Statutes, is amended to read:

28 206.9945 Funds collected; disposition; department  
29 authority.--

30 (1) The department shall deposit all funds received  
31 and collected by it under this part into the Fuel Tax

1 Collection Trust Fund to be transferred, less the costs of  
2 administration ~~and less the service charges to be deducted~~  
3 ~~pursuant to s. 215.20~~, as follows:

4 (a) Moneys collected pursuant to s. 206.9935(1) shall  
5 be transferred to the Florida Coastal Protection Trust Fund as  
6 provided in s. 376.11;

7 (b) Moneys collected pursuant to s. 206.9935(2) shall  
8 be transferred to the Water Quality Assurance Trust Fund as  
9 provided in s. 376.307; and

10 (c) Moneys collected pursuant to s. 206.9935(3), less  
11 any refunds granted under s. 206.9942, shall be transferred to  
12 the Inland Protection Trust Fund as provided in s. 376.3071.

13 Section 13. Subsection (6) of section 212.0501,  
14 Florida Statutes, is amended to read:

15 212.0501 Tax on diesel fuel for business purposes;  
16 purchase, storage, and use.--

17 (6) All taxes required to be paid on fuel used in  
18 self-propelled off-road equipment shall be deposited in the  
19 Fuel Tax Collection Trust Fund, to be distributed, ~~after~~  
20 ~~deduction of the general revenue service charge pursuant to s.~~  
21 ~~215.20~~, to the State Transportation Trust Fund. The  
22 department shall, each month, make a transfer, from general  
23 revenue collections, equal to such use tax reported on  
24 dealers' sales and use tax returns.

25 Section 14. Subsection (4) of section 320.072, Florida  
26 Statutes, is amended to read:

27 320.072 Additional fee imposed on certain motor  
28 vehicle registration transactions.--

29 (4) A tax collector or other duly authorized agent of  
30 the department shall promptly remit all moneys collected  
31 pursuant to this section, less any refunds granted pursuant to

1 subsection (3), to the department. The department shall  
2 deposit ~~30 percent of~~ such moneys as they are received into  
3 the ~~General Revenue Fund. The remainder of the proceeds, after~~  
4 ~~deducting the service charge imposed by s. 215.20, shall be~~  
5 ~~deposited into the~~ State Transportation Trust Fund. Thirty  
6 percent of such moneys shall be used to fund the County  
7 Incentive Grant Program provided for under s. 339.2817.

8 Section 15. Section 10 of chapter 2000-257, Laws of  
9 Florida, is repealed.

10 Section 16. Subsection (2) of section 339.1371,  
11 Florida Statutes, is amended to read:

12 339.1371 Mobility 2000; Transportation Outreach  
13 Program; funding.--

14 (2) Notwithstanding any other provision of law, in  
15 fiscal year 2001-2002 and each year thereafter, the increase  
16 in revenue to the State Transportation Trust Fund derived from  
17 ss. 1, 2, 3, 7, and 9, ~~and 10~~, ch. 2000-257, Laws of Florida,  
18 shall be first used by the Department of Transportation to  
19 fund the Mobility 2000 initiative and any remaining funds  
20 shall be used to fund the Transportation Outreach Program  
21 created pursuant to s. 339.137. Notwithstanding any other law  
22 to the contrary, the requirements of ss. 206.46(3) and  
23 206.606(2) shall not apply to the Mobility 2000 initiative.

24 Section 17. Paragraphs (d), (e), and (f) of subsection  
25 (1) of section 206.41, Florida Statutes, are amended to read:

26 206.41 State taxes imposed on motor fuel.--

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

29 (d)1. An additional tax of 1 cent per net gallon may  
30 be imposed by each county on motor fuel, which shall be  
31

1 designated as the "ninth-cent fuel tax." This tax shall be  
2 levied and used as provided in s. 336.021.

3 2. Beginning January 1, 2003, and on January 1 of each  
4 year thereafter, the tax rate provided in subparagraph 1.  
5 shall be adjusted by the percentage change in the average of  
6 the Consumer Price Index issued by the United States  
7 Department of Labor for the most recent 12-month period ending  
8 September 30, compared to the base year average, which is the  
9 average for the 12-month period ending September 30, 2001, and  
10 rounded to the nearest tenth of a cent. However, the rate  
11 shall never be adjusted lower than the rate in effect under  
12 subparagraph 1. on December 31, 2002.

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

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

21 2. Beginning January 1, 2003, and on January 1 of each  
22 year thereafter, the rates of the taxes on motor fuel provided  
23 in s. 336.025(1)(a) and (b) shall be adjusted by the  
24 percentage change in the average of the Consumer Price Index  
25 issued by the United States Department of Labor for the most  
26 recent 12-month period ending September 30, compared to the  
27 base year average, which is the average for the 12-month  
28 period ending September 30, 2001, and rounded to the nearest  
29 tenth of a cent. However, the rates shall never be adjusted  
30 lower than the rates in effect under s. 336.025(1)(a) and (b)  
31 on December 31, 2002.



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           (f)1. An additional tax designated as the State  
6 Comprehensive Enhanced Transportation System Tax is imposed on  
7 each net gallon of motor fuel in each county. This tax shall  
8 be levied and used as provided in s. 206.608.

9           2. The rate of the tax in each county shall be equal  
10 to two-thirds of the lesser of the sum of the taxes imposed on  
11 motor fuel pursuant to paragraphs (d) and (e) in such county,  
12 after the adjustments made pursuant to subparagraphs (d)2. and  
13 (e)2., or 6 cents, rounded to the nearest tenth of a cent.

14           3. Beginning January 1, 1992, and on January 1 of each  
15 year thereafter, the tax rate provided in subparagraph 2.  
16 shall be adjusted by the percentage change in the average of  
17 the Consumer Price Index issued by the United States  
18 Department of Labor for the most recent 12-month period ending  
19 September 30, compared to the base year average, which is the  
20 average for the 12-month period ending September 30, 1990, and  
21 rounded to the nearest tenth of a cent.

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

26           Section 18. Paragraph (a) of subsection (1) of section  
27 336.021, Florida Statutes, is amended to read:

28           336.021 County transportation system; levy of  
29 ninth-cent fuel tax on motor fuel and diesel fuel.--

30           (1)(a)1. Any county in the state, by extraordinary  
31 vote of the membership of its governing body or subject to a

1 referendum, may levy the tax imposed by ss. 206.41(1)(d) and  
2 206.87(1)(b).

3 2. The rate of the ninth-cent fuel tax on motor fuel  
4 shall be adjusted each January 1 as provided in s.  
5 206.41(1)(d)2. The rate of any such tax being levied on that  
6 date shall be automatically adjusted, and any such tax first  
7 levied during the following calendar year shall be levied at  
8 the adjusted rate. Such adjustment shall apply to any such tax  
9 being levied by a county pursuant to an ordinance adopted  
10 prior to July 1, 2002, and such county shall not be required  
11 to amend its original ordinance imposing the tax. Any  
12 ordinance levying such a tax adopted on or after July 1, 2002,  
13 shall specify that the rate of the tax is subject to  
14 adjustment as provided in s. 206.41(1)(d)2.

15 3. County and municipal governments may use the moneys  
16 received under this paragraph only for transportation  
17 expenditures as defined in s. 336.025(7).

18 Section 19. Paragraphs (a) and (b) of subsection (1)  
19 and paragraph (a) of subsection (2) of section 336.025,  
20 Florida Statutes, are amended to read:

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

23 (1)(a) In addition to other taxes allowed by law,  
24 there may be levied as provided in ss. 206.41(1)(e) and  
25 206.87(1)(c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or  
26 6-cent local option fuel tax upon every gallon of motor fuel  
27 and diesel fuel sold in a county and taxed under the  
28 provisions of part I or part II of chapter 206. The rates of  
29 the local option fuel tax on motor fuel authorized by this  
30 paragraph shall be adjusted each January 1 as provided in s.  
31 206.41(1)(e)2. The rate of any such tax being levied on that

1 date shall be automatically adjusted, and any such tax first  
2 levied during the following calendar year shall be levied at  
3 the adjusted rate. Such adjustment shall apply to any such tax  
4 being levied by a county pursuant to an ordinance or  
5 resolutions adopted prior to July 1, 2002, and such county  
6 shall not be required to amend the original ordinance or  
7 resolutions imposing the tax. Any ordinance or resolutions  
8 levying such a tax adopted on or after July 1, 2002, shall  
9 specify that the rate of the tax is subject to adjustment as  
10 provided in s. 206.41(1)(e)2.

11           1. The tax shall be levied before July 1 to be  
12 effective January 1 of the following year for a period not to  
13 exceed 30 years, and the applicable method of distribution  
14 shall be established pursuant to subsection (3) or subsection  
15 (4). However, levies of the tax which were in effect on July  
16 1, 1996, and which expire on August 31 of any year may be  
17 reimposed effective September 1 of the year of expiration.  
18 Upon expiration, the tax may be relieved provided that a  
19 redetermination of the method of distribution is made as  
20 provided in this section.

21           2. County and municipal governments shall utilize  
22 moneys received pursuant to this paragraph only for  
23 transportation expenditures.

24           3. Any tax levied pursuant to this paragraph may be  
25 extended on a majority vote of the governing body of the  
26 county. A redetermination of the method of distribution shall  
27 be established pursuant to subsection (3) or subsection (4),  
28 if, after July 1, 1986, the tax is extended or the tax rate  
29 changed, for the period of extension or for the additional  
30 tax.

31

1           (b) In addition to other taxes allowed by law, there  
2 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,  
3 3-cent, 4-cent, or 5-cent local option fuel tax upon every  
4 gallon of motor fuel sold in a county and taxed under the  
5 provisions of part I of chapter 206. The tax shall be levied  
6 by an ordinance adopted by a majority plus one vote of the  
7 membership of the governing body of the county or by  
8 referendum. The rate of the local option fuel tax on motor  
9 fuel authorized by this paragraph shall be adjusted each  
10 January 1 as provided in s. 206.41(1)(e)2. The rate of any  
11 such tax being levied on that date shall be automatically  
12 adjusted, and any such tax first levied during the following  
13 calendar year shall be levied at the adjusted rate. Such  
14 adjustment shall apply to any such tax being levied by a  
15 county pursuant to an ordinance adopted prior to July 1, 2002,  
16 and such county shall not be required to amend its original  
17 ordinance imposing the tax. Any ordinance levying such a tax  
18 adopted on or after July 1, 2002, shall specify that the rate  
19 of the tax is subject to adjustment as provided in s.  
20 206.41(1)(e)2.

21           1. The tax shall be levied before July 1, to be  
22 effective January 1 of the following year. However, levies of  
23 the tax which were in effect on July 1, 1996, and which expire  
24 on August 31 of any year may be reimposed effective September  
25 1 of the year of expiration.

26           2. The county may, prior to levy of the tax, establish  
27 by interlocal agreement with one or more municipalities  
28 located therein, representing a majority of the population of  
29 the incorporated area within the county, a distribution  
30 formula for dividing the entire proceeds of the tax among  
31 county government and all eligible municipalities within the

1 county. If no interlocal agreement is adopted before the  
2 effective date of the tax, tax revenues shall be distributed  
3 pursuant to the provisions of subsection (4). If no  
4 interlocal agreement exists, a new interlocal agreement may be  
5 established prior to June 1 of any year pursuant to this  
6 subparagraph. However, any interlocal agreement agreed to  
7 under this subparagraph after the initial levy of the tax or  
8 change in the tax rate authorized in this section shall under  
9 no circumstances materially or adversely affect the rights of  
10 holders of outstanding bonds which are backed by taxes  
11 authorized by this paragraph, and the amounts distributed to  
12 the county government and each municipality shall not be  
13 reduced below the amount necessary for the payment of  
14 principal and interest and reserves for principal and interest  
15 as required under the covenants of any bond resolution  
16 outstanding on the date of establishment of the new interlocal  
17 agreement.

18           3. County and municipal governments shall utilize  
19 moneys received pursuant to this paragraph only for  
20 transportation expenditures needed to meet the requirements of  
21 the capital improvements element of an adopted comprehensive  
22 plan. For purposes of this paragraph, expenditures for the  
23 construction of new roads, the reconstruction or resurfacing  
24 of existing paved roads, or the paving of existing graded  
25 roads shall be deemed to increase capacity and such projects  
26 shall be included in the capital improvements element of an  
27 adopted comprehensive plan. Expenditures for purposes of this  
28 paragraph shall not include routine maintenance of roads.

29           (2)(a) The tax levied pursuant to paragraph (1)(a)  
30 shall be collected and remitted in the same manner provided by  
31 ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to

1 paragraph (1)(b) shall be collected and remitted in the same  
2 manner provided by s. 206.41(1)(e). The taxes remitted  
3 pursuant to this section shall be transferred to the Local  
4 Option Fuel Tax Trust Fund, which fund is created for  
5 distribution to the county and eligible municipal governments  
6 within the county in which the tax was collected ~~and which~~  
7 ~~fund is subject to the service charge imposed in chapter 215.~~  
8 The tax shall be distributed monthly by the department in the  
9 same manner provided by s. 336.021(1)(c) and (d). ~~The~~  
10 ~~department shall deduct the administrative costs incurred by~~  
11 ~~it in collecting, administering, enforcing, and distributing~~  
12 ~~back to the counties the tax, which administrative costs may~~  
13 ~~not exceed 2 percent of collections authorized by this~~  
14 ~~section. The total administrative costs shall be prorated~~  
15 ~~among those counties levying the tax according to the~~  
16 ~~following formula, which shall be revised on July 1 of each~~  
17 ~~year: Two-thirds of the amount deducted shall be based on the~~  
18 ~~county's proportional share of the number of dealers who are~~  
19 ~~registered for purposes of chapter 212 on June 30 of the~~  
20 ~~preceding state fiscal year, and one-third of the amount~~  
21 ~~deducted shall be based on the county's share of the total~~  
22 ~~amount of the tax collected during the preceding state fiscal~~  
23 ~~year.~~The department has the authority to prescribe and  
24 publish all forms upon which reports shall be made to it and  
25 other forms and records deemed to be necessary for proper  
26 administration and collection of the taxes levied by any  
27 county and shall promulgate such rules as may be necessary for  
28 the enforcement of this section, which rules shall have the  
29 full force and effect of law. The provisions of ss. 206.026,  
30 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06,  
31 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11,

1 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175,  
2 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215,  
3 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44,  
4 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87,  
5 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and  
6 206.945 shall, as far as practicable, be applicable to the  
7 levy and collection of taxes imposed pursuant to this section  
8 as if fully set out in this section.

9 Section 20. This act shall take effect July 1, 2002.

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12

HOUSE SUMMARY

13

14 Eliminates the deduction of administrative costs from the  
15 proceeds of the fuel sales taxes and the State  
16 Comprehensive Enhanced Transportation System Taxes on  
17 motor fuel and diesel fuel and the transfer of a portion  
18 of such proceeds to specified trust funds. Eliminates the  
19 deduction of administrative costs from the proceeds of  
20 the local option fuel taxes on motor fuel and diesel  
21 fuel. Provides that the increased revenues derived from  
22 the elimination of the deduction of administrative costs  
23 shall be used to fund the County Incentive Grant Program.

19

20 Provides that the 7 percent service charge for the cost  
21 of general government and the additional 0.3 percent  
22 service charge shall not be deducted from specified fuel  
23 tax trust funds and revenues, and provides that the  
24 increased revenues derived from the elimination of  
25 deduction of such service charges shall be used to fund  
26 the County Incentive Grant Program or returned to local  
27 government.

24

25 Provides that a portion of the revenues from the  
26 additional fee on certain motor vehicle registrations  
27 shall be used to fund the County Incentive Grant Program  
28 rather than deposited in the General Revenue Fund.

27

28 Provides that the rates of the ninth-cent fuel tax on  
29 motor fuel and the local option fuel tax on motor fuel  
30 shall be adjusted annually based on the Consumer Price  
31 Index.

30

31