

By Senator Geller

31-898A-03

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; amending s. 206.608,
8 F.S.; eliminating the deduction of
9 administrative costs from the proceeds of the
10 State Comprehensive Enhanced Transportation
11 System Taxes on motor fuel and diesel fuel
12 deposited in the Fuel Tax Collection Trust
13 Fund; providing for use of the revenues derived
14 from elimination of the deduction of
15 administrative costs from the proceeds of
16 specified taxes under the act; amending ss.
17 215.20 and 215.22, F.S.; providing that the 7
18 percent service charge for the cost of general
19 government and the additional 0.3 percent
20 service charge shall not be deducted from the
21 Fuel Tax Collection Trust Fund, the State
22 Alternative Fuel User Fee Clearing Trust Fund,
23 the Local Alternative Fuel User Fee Clearing
24 Trust Fund, the Local Option Fuel Tax Trust
25 Fund, or taxes on motor fuels other than
26 gasoline levied under s. 206.87(1)(a), F.S.;
27 providing for use of the revenues derived from
28 elimination of such service charges; repealing
29 s. 215.211(3), F.S., which provides for the
30 future reduction and elimination of the 7
31 percent service charge deducted from proceeds

1 of the local option fuel tax distributed under
2 s. 336.025, F.S.; amending ss. 206.875,
3 206.879, 206.9845, 206,9945, and 212.0501,
4 F.S., to conform; amending s. 320.072, F.S.;
5 providing that a portion of the revenues from
6 the additional fee on certain motor vehicle
7 registration transactions shall be used to fund
8 the County Incentive Grant Program rather than
9 deposited into the General Revenue Fund;
10 amending s. 336.025, F.S.; eliminating the
11 deduction of administrative costs from the
12 proceeds of the local option fuel taxes on
13 motor fuel and diesel fuel; providing effective
14 dates.

15
16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. Subsection (1) of section 206.606, is
19 amended to read:

20 206.606 Distribution of certain proceeds.--

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

30 (a) \$6.30 million shall be transferred to the
31 Department of Environmental Protection in each fiscal year and

1 deposited in the Invasive Plant Control Trust Fund to be used
2 for aquatic plant management, including nonchemical control of
3 aquatic weeds, research into nonchemical controls, and
4 enforcement activities. Beginning in fiscal year 1993-1994,
5 the department shall allocate at least \$1 million of such
6 funds to the eradication of melaleuca.

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

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

22 a. Unmet needs in counties with populations of 100,000
23 or less.

24 b. Unmet needs in coastal counties with a high level
25 of boating related activities from individuals residing in
26 other counties.

27 2. The remaining \$1.25 million may be used for
28 recreational boating activities and freshwater fisheries
29 management and research.

30 3. The commission is authorized to adopt rules
31 pursuant to ss. 120.536(1) and 120.54 to implement a Florida

1 Boating Improvement Program similar to the program
2 administered by the Department of Environmental Protection and
3 established in rules 62D-5.031 - 62D-5.036, Florida
4 Administrative Code, to determine projects eligible for
5 funding under this subsection.

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

14 (c) 0.65 percent of moneys collected pursuant to s.
15 206.41(1)(g) shall be transferred to the Agricultural
16 Emergency Eradication Trust Fund.

17 Section 2. Section 206.608, Florida Statutes, is
18 amended to read:

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

28 (1) 0.65 percent of the proceeds of the tax levied
29 pursuant to s. 206.41(1)(f) shall be transferred to the
30 Agricultural Emergency Eradication Trust Fund.

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

13 Section 3. Use of revenues derived from elimination of
14 deduction of administrative costs on certain taxes.--Beginning
15 July 1, 2003, the increased revenues derived from the
16 elimination of the deduction of administrative costs from the
17 proceeds of the fuel sales taxes on motor fuel and diesel fuel
18 under section 206.606, Florida Statutes, the State
19 Comprehensive Enhanced Transportation System Tax under section
20 206.608, Florida Statutes, and the local option fuel taxes on
21 motor fuel and diesel fuel under section 336.025, Florida
22 Statutes, shall be deposited in the State Transportation Trust
23 Fund and used to fund the County Incentive Grant Program.

24 Section 4. Subsection (4) of section 215.20, Florida
25 Statutes, as amended by section 61 of chapter 2002-402, Laws
26 of Florida, is amended to read:

27 215.20 Certain income and certain trust funds to
28 contribute to the General Revenue Fund.--

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

3 ~~(a) The Fuel Tax Collection Trust Fund created by s.~~
4 ~~206.875.~~

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

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

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

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

14 (b)~~(f)~~ The Cigarette Tax Collection Trust Fund created
15 by s. 210.20.

16 (c)~~(g)~~ The Nonmandatory Land Reclamation Trust Fund
17 established pursuant to s. 211.3103.

18 (d)~~(h)~~ The Phosphate Research Trust Fund established
19 pursuant to s. 211.3103.

20 (e)~~(i)~~ The Land Reclamation Trust Fund established
21 pursuant to s. 211.32(1)(f).

22 (f)~~(j)~~ The Educational Certification and Service Trust
23 Fund created by s. 1012.59.

24 (g)~~(k)~~ The trust funds administered by the Division of
25 Historical Resources of the Department of State.

26 (h)~~(l)~~ The Marine Resources Conservation Trust Fund
27 created by s. 370.0603, with the exception of those fees
28 collected for recreational saltwater fishing licenses as
29 provided in s. 372.57.

30 ~~(m) The Local Option Fuel Tax Trust Fund created~~
31 ~~pursuant to s. 336.025.~~

1 (i)~~(n)~~ The Florida Public Service Regulatory Trust
2 Fund established pursuant to s. 350.113.
3 (j)~~(o)~~ The State Game Trust Fund established by s.
4 372.09.
5 (k)~~(p)~~ The Special Disability Trust Fund created by s.
6 440.49.
7 (l)~~(q)~~ The Workers' Compensation Administration Trust
8 Fund created by s. 440.50(1)(a).
9 (m)~~(r)~~ The Employment Security Administration Trust
10 Fund created by s. 443.211(1).
11 (n)~~(s)~~ The Special Employment Security Administration
12 Trust Fund created by s. 443.211(2).
13 (o)~~(t)~~ The Professional Regulation Trust Fund
14 established pursuant to s. 455.219.
15 (p)~~(u)~~ The Speech-Language Pathology and Audiology
16 Trust Fund.
17 (q)~~(v)~~ The Division of Licensing Trust Fund
18 established pursuant to s. 493.6117.
19 (r)~~(w)~~ The Division of Florida Land Sales,
20 Condominiums, and Mobile Homes Trust Fund established pursuant
21 to s. 498.019.
22 (s)~~(x)~~ The trust fund of the Division of Hotels and
23 Restaurants, as defined in s. 509.072, with the exception of
24 those fees collected for the purpose of funding of the
25 hospitality education program as stated in s. 509.302.
26 (t)~~(y)~~ The trust funds administered by the Division of
27 Pari-mutuel Wagering and the Florida Quarter Horse Racing
28 Promotion Trust Fund.
29 (u)~~(z)~~ The General Inspection Trust Fund and
30 subsidiary accounts thereof, unless a different percentage is
31 authorized by s. 570.20.

1 (v)~~(aa)~~ The Florida Citrus Advertising Trust Fund
2 created by s. 601.15(7), including transfers from any
3 subsidiary accounts thereof, unless a different percentage is
4 authorized in that section.

5 (w)~~(bb)~~ The Agents and Solicitors County Tax Trust
6 Fund created by s. 624.506.

7 (x)~~(cc)~~ The Insurance Commissioner's Regulatory Trust
8 Fund created by s. 624.523.

9 (y)~~(dd)~~ The Financial Institutions' Regulatory Trust
10 Fund established pursuant to s. 655.049.

11 (z)~~(ee)~~ The Crimes Compensation Trust Fund established
12 pursuant to s. 960.21.

13 (aa)~~(ff)~~ The Records Management Trust Fund established
14 pursuant to s. 257.375.

15 (bb)~~(gg)~~ The Alcoholic Beverage and Tobacco Trust Fund
16 established pursuant to s. 561.025.

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

19 (dd)~~(ii)~~ The Police and Firefighters' Premium Tax
20 Trust Fund established within the Department of Management
21 Services.

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23 The enumeration of the foregoing moneys or trust funds shall
24 not prohibit the applicability thereto of s. 215.24 should the
25 Governor determine that for the reasons mentioned in s. 215.24
26 the money or trust funds should be exempt herefrom, as it is
27 the purpose of this law to exempt income from its force and
28 effect when, by the operation of this law, federal matching
29 funds or contributions or private grants to any trust fund
30 would be lost to the state.

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1 Section 5. Subsection (1) of section 215.22, Florida
2 Statutes, is amended to read:

3 215.22 Certain income and certain trust funds
4 exempt.--

5 (1) The following income of a revenue nature or the
6 following trust funds shall be exempt from the appropriation
7 required by s. 215.20(1):

8 (a) Student financial aid or prepaid tuition receipts.

9 (b) Trust funds administered by the Department of the
10 Lottery.

11 (c) Departmental administrative assessments for
12 administrative divisions.

13 (d) Funds charged by a state agency for services
14 provided to another state agency, by a state agency for
15 services provided to the judicial branch, or by the judicial
16 branch for services provided to a state agency.

17 (e) State, agency, or political subdivision
18 investments by the Treasurer.

19 (f) Retirement or employee benefit funds.

20 (g) Self-insurance programs administered by the
21 Treasurer.

22 (h) Funds held for the payment of citrus canker
23 eradication and compensation.

24 (i) Medicaid, Medicare, or third-party receipts for
25 client custodial care.

26 (j) Bond proceeds or revenues dedicated for bond
27 repayment, except for the Documentary Stamp Clearing Trust
28 Fund administered by the Department of Revenue.

29 (k) Trust funds administered by the Department of
30 Education.

31

2 Transportation.

3 (m) The following trust funds administered by the

5 1. The Citrus Inspection Trust Fund.

6 2. The Florida Forever Program Trust Fund.

8 4. The Market Improvements Working Capital Trust Fund.

9 5. The Pest Control Trust Fund.

11 (n) The Motor Vehicle License Clearing Trust Fund.

12 (o) The Solid Waste Management Trust Fund.

14 (q) The Communications Working Capital Trust Fund of
15 the Department of Management Services.

17 (s) That portion of the Highway Safety Operating Trust
19 pursuant to s. 320.08(1)(c).

21 agency.

23 (v) The Florida Center for Nursing Trust Fund.

(w) The Fuel Tax Collection Trust Fund.

(x) All taxes levied on motor fuels other than
gasoline levied pursuant to s. 206.87(1)(a).

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

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

1 (aa) The Local Option Fuel Tax Trust Fund created
2 pursuant to s. 336.025.

3 Section 6. Use of revenues derived from elimination of
4 deduction of service charges.--Beginning July 1, 2003, the
5 increased revenues derived from the elimination of the
6 deduction of the service charges imposed under section
7 215.20(1) and (3), Florida Statutes, and from the Fuel Tax
8 Collection Trust Fund, the State Alternative Fuel User Fee
9 Clearing Trust Fund, the Local Alternative Fuel User Fee
10 Clearing Trust Fund, the Local Option Fuel Tax Trust Fund, and
11 taxes on motor fuels other than gasoline levied under section
12 206.87(1)(a), Florida Statutes, shall be deposited in the
13 State Transportation Trust Fund and used to fund the County
14 Incentive Grant Program, except that the increased revenues
15 derived from the elimination of the deduction of the service
16 charge imposed under section 215.20(1), Florida Statutes, and
17 from the proceeds of any tax levied by a county under section
18 336.025(1)(b), Florida Statutes, shall be returned directly to
19 the county levying such tax.

20 Section 7. Subsection (3) of section 215.211, Florida
21 Statutes, is repealed.

22 Section 8. Subsection (1) of section 206.875, Florida
23 Statutes, is amended to read:

24 206.875 Allocation of tax.--

25 (1) All moneys derived from the taxes imposed by this
26 part shall be paid into the State Treasury by the department
27 for deposit in the Fuel Tax Collection Trust Fund, from which
28 the following transfers shall be made: After withholding
29 \$10,000 from the proceeds of 4 cents of such tax, to be used
30 as a revolving cash balance, all other moneys shall be
31 transferred in the same manner and for the same purpose as

1 provided by law for allocation of the taxes levied in part I,
2 including deduction of ~~the service charges provided for in s.~~
3 ~~215.20~~ and the administrative costs incurred by the department
4 in collecting, administering, enforcing, and distributing the
5 tax, which administrative costs may not exceed 2 percent of
6 collections.

7 Section 9. Section 206.879, Florida Statutes, is
8 amended to read:

9 206.879 State and local alternative fuel user fee
10 clearing trust funds; distribution.--

11 (1) Notwithstanding the provisions of s. 206.875, the
12 revenues from the state alternative fuel fees imposed by s.
13 206.877 shall be deposited into the State Alternative Fuel
14 User Fee Clearing Trust Fund, which is hereby created. ~~After~~
15 ~~deducting the service charges provided in s. 215.20,~~The
16 proceeds in this trust fund shall be distributed as follows:
17 one-fifth of the proceeds in calendar year 1991, one-third of
18 the proceeds in calendar year 1992, three-sevenths of the
19 proceeds in calendar year 1993, and one-half of the proceeds
20 in each calendar year thereafter shall be transferred to the
21 State Transportation Trust Fund; the remainder shall be
22 distributed as follows: 50 percent shall be transferred to
23 the State Board of Administration for distribution according
24 to the provisions of s. 16, Art. IX of the State Constitution
25 of 1885, as amended; 25 percent shall be transferred to the
26 Revenue Sharing Trust Fund for Municipalities; and the
27 remaining 25 percent shall be distributed using the formula
28 contained in s. 206.60(1).

29 (2) Notwithstanding the provisions of s. 206.875, the
30 revenues from the local alternative fuel fees imposed in lieu
31 of s. 206.87(1)(b) or (c) shall be deposited into the Local

1 Alternative Fuel User Fee Clearing Trust Fund, which is hereby
2 created. ~~After deducting the service charges provided in s.~~
3 ~~215.20,~~The proceeds in this trust fund shall be returned
4 monthly to the appropriate county.

5 Section 10. Section 206.9845, Florida Statutes, is
6 amended to read:

7 206.9845 Distribution of proceeds.--Moneys collected
8 pursuant to this part shall be deposited in the Fuel Tax
9 Collection Trust Fund. Such moneys, after deducting ~~the~~
10 ~~service charges imposed by s. 215.20,~~the refunds granted
11 pursuant to s. 206.9855, and the administrative costs incurred
12 by the department in collecting, administering, enforcing, and
13 distributing the tax, which administrative costs may not
14 exceed 2 percent of collections, shall be distributed monthly
15 to the State Transportation Trust Fund.

16 Section 11. Subsection (1) of section 206.9945,
17 Florida Statutes, is amended to read:

18 206.9945 Funds collected; disposition; department
19 authority.--

20 (1) The department shall deposit all funds received
21 and collected by it under this part into the Fuel Tax
22 Collection Trust Fund to be transferred, less the costs of
23 administration ~~and less the service charges to be deducted~~
24 ~~pursuant to s. 215.20,~~ as follows:

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

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

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

4 Section 12. Subsection (6) of section 212.0501,
5 Florida Statutes, is amended to read:

6 212.0501 Tax on diesel fuel for business purposes;
7 purchase, storage, and use.--

8 (6) All taxes required to be paid on fuel used in
9 self-propelled off-road equipment shall be deposited in the
10 Fuel Tax Collection Trust Fund, to be distributed, ~~after~~
11 ~~deduction of the general revenue service charge pursuant to s.~~
12 ~~215.20,~~ to the State Transportation Trust Fund. The
13 department shall, each month, make a transfer, from general
14 revenue collections, equal to such use tax reported on
15 dealers' sales and use tax returns.

16 Section 13. Subsection (4) of section 320.072, Florida
17 Statutes, is amended to read:

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

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

30 Section 14. Paragraph (a) of subsection (2) of section
31 336.025, Florida Statutes, is amended to read:

1 336.025 County transportation system; levy of local
2 option fuel tax on motor fuel and diesel fuel.--

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

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

14 Section 15. Except as otherwise expressly provided in
15 this act, this act shall take effect July 1, 2003.

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18 SENATE SUMMARY

19 Eliminates a number of diversions from the State
20 Transportation Trust Fund and redirects them to a
21 combination of the County Incentive Grant Program, local
22 sources, and the State Transportation Trust Fund.
23 Provides for continued funding of state, regional, and
24 local transportation projects.
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