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1 A bill to be entitled

2 An act relating to transportation funding; amending s.
3 206.606, F.S.; eliminating the deduction of service
4 charges and administrative costs from the proceeds of the
5 fuel sales taxes on motor fuel and diesel fuel deposited
6 in the Fuel Tax Collection Trust Fund; amending s.
7 206.608, F.S.; eliminating the deduction of service
8 charges and administrative costs from the proceeds of the
9 State Comprehensive Enhanced Transportation System Taxes
10 on motor fuel and diesel fuel deposited in the Fuel Tax
11 Collection Trust Fund; providing for use of the revenues
12 derived from elimination of the deduction of
13 administrative costs from the proceeds of specified taxes
14 under the act; amending ss. 215.20 and 215.22, F.S.;
15 providing that the 7-percent service charge for the cost
16 of general government and the additional 0.3-percent
17 service charge shall not be deducted from the Fuel Tax
18 Collection Trust Fund, the Local Alternative Fuel User Fee
19 Clearing Trust Fund, the Local Option Fuel Tax Trust Fund,
20 the State Alternative Fuel User Fee Clearing Trust Fund,
21 and taxes on motor fuels other than gasoline levied under
22 s. 206.87(1)(a), F.S.; providing for use of the revenues
23 derived from elimination of such service charges; amending
24 ss. 206.875, 206.879, 206.9845, 206.9945, and 212.0501,
25 F.S., to conform; amending s. 320.072, F.S.; providing
26 that a portion of the revenues from the additional fee on
27 certain motor vehicle registration transactions shall be
28 used to fund the County Incentive Grant Program rather
29 than deposited in the General Revenue Fund; amending s.
30 339.1371, F.S., to conform; amending ss. 206.41, 336.021,



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31 and 336.025, F.S.; providing that the rates of the ninth-
 32 cent fuel tax on motor fuel and the local option fuel tax
 33 on motor fuel shall be adjusted annually based on the
 34 Consumer Price Index; providing for notification of tax
 35 rates by the Department of Revenue; eliminating the
 36 deduction of administrative costs from the proceeds of the
 37 local option fuel taxes on motor fuel and diesel fuel;
 38 expanding the uses of proceeds from local option fuel
 39 taxes on motor fuel and diesel fuel; including governing
 40 bodies of certain municipalities as authorized users of
 41 certain proceeds; repealing s. 215.211(3), F.S., which
 42 provides for the future reduction and elimination of the
 43 7-percent service charge deducted from proceeds of the
 44 local option fuel tax distributed under s. 336.025, F.S.;
 45 repealing s. 10, ch. 2000-257, Laws of Florida, which
 46 eliminates the deposit of a portion of such fee in the
 47 General Revenue Fund on July 1, 2005; providing an
 48 effective date.

49
 50 Be It Enacted by the Legislature of the State of Florida:

51
 52 Section 1. Subsection (1) of section 206.606, Florida
 53 Statutes, is amended to read:

54 206.606 Distribution of certain proceeds.--

55 (1) Moneys collected pursuant to ss. 206.41(1)(g) and
 56 206.87(1)(e) shall be deposited in the Fuel Tax Collection Trust
 57 Fund. Such moneys, after deducting ~~the service charges imposed~~
 58 ~~by s. 215.20,~~ the refunds granted pursuant to s. 206.41, ~~and the~~
 59 ~~administrative costs incurred by the department in collecting,~~
 60 ~~administering, enforcing, and distributing the tax, which~~



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61 ~~administrative costs may not exceed 2 percent of collections,~~
62 shall be distributed monthly to the State Transportation Trust
63 Fund, except that:

64 (a) \$6.30 million shall be transferred to the Department
65 of Environmental Protection in each fiscal year and deposited in
66 the Invasive Plant Control Trust Fund to be used for aquatic
67 plant management, including nonchemical control of aquatic
68 weeds, research into nonchemical controls, and enforcement
69 activities. Beginning in fiscal year 1993-1994, the department
70 shall allocate at least \$1 million of such funds to the
71 eradication of melaleuca.

72 (b) \$2.5 million shall be transferred to the State Game
73 Trust Fund in the Fish and Wildlife Conservation Commission in
74 each fiscal year and used for recreational boating activities,
75 and freshwater fisheries management and research. The transfers
76 must be made in equal monthly amounts beginning on July 1 of
77 each fiscal year. The commission shall annually determine where
78 unmet needs exist for boating-related activities, and may fund
79 such activities in counties where, due to the number of vessel
80 registrations, sufficient financial resources are unavailable.

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

86 a. Unmet needs in counties with populations of 100,000 or
87 less.

88 b. Unmet needs in coastal counties with a high level of
89 boating related activities from individuals residing in other
90 counties.



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91 2. The remaining \$1.25 million may be used for
 92 recreational boating activities and freshwater fisheries
 93 management and research.

94 3. The commission is authorized to adopt rules pursuant to
 95 ss. 120.536(1) and 120.54 to implement a Florida Boating
 96 Improvement Program similar to the program administered by the
 97 Department of Environmental Protection and established in rules
 98 62D-5.031 - 62D-5.036, Florida Administrative Code, to determine
 99 projects eligible for funding under this subsection.

100
 101 On February 1 of each year, the commission shall file an annual
 102 report with the President of the Senate and the Speaker of the
 103 House of Representatives outlining the status of its Florida
 104 Boating Improvement Program, including the projects funded, and
 105 a list of counties whose needs are unmet due to insufficient
 106 financial resources from vessel registration fees.

107 (c) 0.65 percent of moneys collected pursuant to s.
 108 206.41(1)(g) shall be transferred to the Agricultural Emergency
 109 Eradication Trust Fund.

110 Section 2. Section 206.608, Florida Statutes, is amended
 111 to read:

112 206.608 State Comprehensive Enhanced Transportation System
 113 Tax; deposit of proceeds; distribution.--Moneys received
 114 pursuant to ss. 206.41(1)(f) and 206.87(1)(d) shall be deposited
 115 in the Fuel Tax Collection Trust Fund, and, ~~after deducting the~~
 116 ~~service charge imposed in chapter 215 and administrative costs~~
 117 ~~incurred by the department in collecting, administering,~~
 118 ~~enforcing, and distributing the tax, which administrative costs~~
 119 ~~may not exceed 2 percent of collections,~~ shall be distributed as
 120 follows:



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121 (1) 0.65 percent of the proceeds of the tax levied
 122 pursuant to s. 206.41(1)(f) shall be transferred to the
 123 Agricultural Emergency Eradication Trust Fund.

124 (2) The remaining proceeds of the tax levied pursuant to
 125 s. 206.41(1)(f) and all of the proceeds from the tax imposed by
 126 s. 206.87(1)(d) shall be transferred into the State
 127 Transportation Trust Fund, and may be used only for projects in
 128 the adopted work program in the district in which the tax
 129 proceeds are collected and, to the maximum extent feasible, such
 130 moneys shall be programmed for use in the county where
 131 collected. However, no revenue from the taxes imposed pursuant
 132 to ss. 206.41(1)(f) and 206.87(1)(d) in a county shall be
 133 expended unless the projects funded with such revenues have been
 134 included in the work program adopted pursuant to s. 339.135.

135 Section 3. Use of revenues derived from elimination of
 136 deduction of administrative costs on certain taxes.--Beginning
 137 July 1, 2003, the increased revenues derived from the
 138 elimination of the deduction of administrative costs from the
 139 proceeds of the fuel sales taxes on motor fuel and diesel fuel
 140 under s. 206.606, Florida Statutes, the State Comprehensive
 141 Enhanced Transportation System Tax under s. 206.608, Florida
 142 Statutes, and the local option fuel taxes on motor fuel and
 143 diesel fuel under s. 336.025, Florida Statutes, shall be
 144 deposited in the State Transportation Trust Fund and used to
 145 fund the County Incentive Grant Program.

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

149 215.20 Certain income and certain trust funds to
 150 contribute to the General Revenue Fund.--



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

155 ~~(a) The Fuel Tax Collection Trust Fund created by s.~~
 156 ~~206.875.~~

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

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

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

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

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

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

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

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

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

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

178 (h)~~(l)~~ The Marine Resources Conservation Trust Fund
 179 created by s. 370.0603, with the exception of those fees



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180 collected for recreational saltwater fishing licenses as
 181 provided in s. 372.57.

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

184 (i)~~(n)~~ The Florida Public Service Regulatory Trust Fund
 185 established pursuant to s. 350.113.

186 (j)~~(o)~~ The State Game Trust Fund established by s. 372.09.

187 (k)~~(p)~~ The Special Disability Trust Fund created by s.
 188 440.49.

189 (l)~~(q)~~ The Workers' Compensation Administration Trust Fund
 190 created by s. 440.50(1)(a).

191 (m)~~(r)~~ The Employment Security Administration Trust Fund
 192 created by s. 443.211(1).

193 (n)~~(s)~~ The Special Employment Security Administration
 194 Trust Fund created by s. 443.211(2).

195 (o)~~(t)~~ The Professional Regulation Trust Fund established
 196 pursuant to s. 455.219.

197 (p)~~(u)~~ The Speech-Language Pathology and Audiology Trust
 198 Fund.

199 (q)~~(v)~~ The Division of Licensing Trust Fund established
 200 pursuant to s. 493.6117.

201 (r)~~(w)~~ The Division of Florida Land Sales, Condominiums,
 202 and Mobile Homes Trust Fund established pursuant to s. 498.019.

203 (s)~~(*)~~ The trust fund of the Division of Hotels and
 204 Restaurants, as defined in s. 509.072, with the exception of
 205 those fees collected for the purpose of funding of the
 206 hospitality education program as stated in s. 509.302.

207 (t)~~(y)~~ The trust funds administered by the Division of
 208 Pari-mutuel Wagering and the Florida Quarter Horse Racing
 209 Promotion Trust Fund.



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210 (u)~~(z)~~ The General Inspection Trust Fund and subsidiary
 211 accounts thereof, unless a different percentage is authorized by
 212 s. 570.20.

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

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

219 (x)~~(ee)~~ The Insurance Commissioner's Regulatory Trust Fund
 220 created by s. 624.523.

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

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

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

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

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

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

233
 234 The enumeration of the foregoing moneys or trust funds shall not
 235 prohibit the applicability thereto of s. 215.24 should the
 236 Governor determine that for the reasons mentioned in s. 215.24
 237 the money or trust funds should be exempt herefrom, as it is the
 238 purpose of this law to exempt income from its force and effect
 239 when, by the operation of this law, federal matching funds or



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240 contributions or private grants to any trust fund would be lost
 241 to the state.

242 Section 5. Paragraphs (y), (z), (aa), (bb), and (cc) are
 243 added to subsection (1) of section 215.22, Florida Statutes, as
 244 amended by section 63 of chapter 2002-402, Laws of Florida, to
 245 read:

246 215.22 Certain income and certain trust funds exempt.--

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

250 (y) The Fuel Tax Collection Trust Fund created by s.
 251 206.875.

252 (z) All taxes levied on motor fuels other than gasoline
 253 levied pursuant to the provisions of s. 206.87(1)(a).

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

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

258 (cc) The Local Option Fuel Tax Trust Fund created pursuant
 259 to s. 336.025.

260 Section 6. Use of revenues derived from elimination of
 261 deduction of service charges.--Beginning July 1, 2003, the
 262 increased revenues derived from the elimination of the deduction
 263 of the service charges imposed under s. 215.20(1) and (3),
 264 Florida Statutes, from the Fuel Tax Collection Trust Fund, all
 265 taxes on motor fuels other than gasoline levied under s.
 266 206.87(1)(a), Florida Statutes, the State Alternative Fuel User
 267 Fee Clearing Trust Fund, the Local Alternative Fuel User Fee
 268 Clearing Trust Fund, and the Local Option Fuel Tax Trust Fund
 269 shall be deposited in the State Transportation Trust Fund and



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270 used to fund the County Incentive Grant Program, except that the
271 increased revenues derived from the elimination of the deduction
272 of the service charge imposed under s. 215.20(1), Florida
273 Statutes, from the proceeds of any tax levied by a county under
274 s. 336.025(1)(b), Florida Statutes, shall be returned directly
275 to the county levying such tax.

276 Section 7. Subsection (1) of section 206.875, Florida
277 Statutes, is amended to read:

278 206.875 Allocation of tax.--

279 (1) All moneys derived from the taxes imposed by this part
280 shall be paid into the State Treasury by the department for
281 deposit in the Fuel Tax Collection Trust Fund, from which the
282 following transfers shall be made: After withholding \$10,000
283 from the proceeds of 4 cents of such tax, to be used as a
284 revolving cash balance, all other moneys shall be transferred in
285 the same manner and for the same purpose as provided by law for
286 allocation of the taxes levied in part I, including deduction of
287 ~~the service charges provided for in s. 215.20~~ and the
288 administrative costs incurred by the department in collecting,
289 administering, enforcing, and distributing the tax, which
290 administrative costs may not exceed 2 percent of collections.

291 Section 8. Section 206.879, Florida Statutes, is amended
292 to read:

293 206.879 State and local alternative fuel user fee clearing
294 trust funds; distribution.--

295 (1) Notwithstanding the provisions of s. 206.875, the
296 revenues from the state alternative fuel fees imposed by s.
297 206.877 shall be deposited into the State Alternative Fuel User
298 Fee Clearing Trust Fund, which is hereby created. ~~After~~
299 ~~deducting the service charges provided in s. 215.20, The~~



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300 proceeds in this trust fund shall be distributed as follows:
 301 one-fifth of the proceeds in calendar year 1991, one-third of
 302 the proceeds in calendar year 1992, three-sevenths of the
 303 proceeds in calendar year 1993, and one-half of the proceeds in
 304 each calendar year thereafter shall be transferred to the State
 305 Transportation Trust Fund; the remainder shall be distributed as
 306 follows: 50 percent shall be transferred to the State Board of
 307 Administration for distribution according to the provisions of
 308 s. 16, Art. IX of the State Constitution of 1885, as amended; 25
 309 percent shall be transferred to the Revenue Sharing Trust Fund
 310 for Municipalities; and the remaining 25 percent shall be
 311 distributed using the formula contained in s. 206.60(1).

312 (2) Notwithstanding the provisions of s. 206.875, the
 313 revenues from the local alternative fuel fees imposed in lieu of
 314 s. 206.87(1)(b) or (c) shall be deposited into the Local
 315 Alternative Fuel User Fee Clearing Trust Fund, which is hereby
 316 created. ~~After deducting the service charges provided in s.~~
 317 ~~215.20,~~ The proceeds in this trust fund shall be returned
 318 monthly to the appropriate county.

319 Section 9. Section 206.9845, Florida Statutes, is amended
 320 to read:

321 206.9845 Distribution of proceeds.--Moneys collected
 322 pursuant to this part shall be deposited in the Fuel Tax
 323 Collection Trust Fund. Such moneys, after deducting ~~the service~~
 324 ~~charges imposed by s. 215.20,~~ the refunds granted pursuant to s.
 325 206.9855~~,~~ and the administrative costs incurred by the
 326 department in collecting, administering, enforcing, and
 327 distributing the tax, which administrative costs may not exceed
 328 2 percent of collections, shall be distributed monthly to the
 329 State Transportation Trust Fund.



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330 Section 10. Subsection (1) of section 206.9945, Florida
331 Statutes, is amended to read:

332 206.9945 Funds collected; disposition; department
333 authority.--

334 (1) The department shall deposit all funds received and
335 collected by it under this part into the Fuel Tax Collection
336 Trust Fund to be transferred, less the costs of administration
337 ~~and less the service charges to be deducted pursuant to s.~~
338 ~~215.20~~, as follows:

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

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

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

348 Section 11. Subsection (6) of section 212.0501, Florida
349 Statutes, is amended to read:

350 212.0501 Tax on diesel fuel for business purposes;
351 purchase, storage, and use.--

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



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359 Section 12. Subsection (4) of section 320.072, Florida
360 Statutes, is amended to read:

361 320.072 Additional fee imposed on certain motor vehicle
362 registration transactions.--

363 (4) A tax collector or other duly authorized agent of the
364 department shall promptly remit all moneys collected pursuant to
365 this section, less any refunds granted pursuant to subsection
366 (3), to the department. The department shall deposit ~~30 percent~~
367 ~~of~~ such moneys as they are received into the ~~General Revenue~~
368 ~~Fund. The remainder of the proceeds, after deducting the service~~
369 ~~charge imposed by s. 215.20, shall be deposited into the State~~
370 ~~Transportation Trust Fund. Thirty percent of such moneys shall~~
371 ~~be used to fund the County Incentive Grant Program provided for~~
372 ~~under s. 339.2817.~~

373 Section 13. Subsection (2) of section 339.1371, Florida
374 Statutes, is amended to read:

375 339.1371 Mobility 2000; Transportation Outreach Program;
376 funding.--

377 (2) Notwithstanding any other provision of law, in fiscal
378 year 2001-2002 and each year thereafter, the increase in revenue
379 to the State Transportation Trust Fund derived from ss. 1, 2, 3,
380 7, and 9, ~~and 10~~, ch. 2000-257, Laws of Florida, shall be first
381 used by the Department of Transportation to fund the Mobility
382 2000 initiative and any remaining funds shall be used to fund
383 the Transportation Outreach Program created pursuant to s.
384 339.137. Notwithstanding any other law to the contrary, the
385 requirements of ss. 206.46(3) and 206.606(2) shall not apply to
386 the Mobility 2000 initiative.

387 Section 14. Paragraphs (d), (e), and (f) of subsection (1)
388 of section 206.41, Florida Statutes, are amended to read:



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389 206.41 State taxes imposed on motor fuel.--

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

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

396 2. Beginning January 1, 2004, and on January 1 of each year
397 thereafter, the tax rate provided in subparagraph 1. shall be
398 adjusted by the percentage change in the average of the Consumer
399 Price Index issued by the United States Department of Labor for
400 the most recent 12-month period ending September 30, compared to
401 the base year average, which is the average for the 12-month
402 period ending September 30, 2002, and rounded to the nearest
403 tenth of a cent. However, the rate shall never be adjusted lower
404 than the rate in effect under subparagraph 1. on December 31,
405 2003.

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

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

414 2. Beginning January 1, 2004, and on January 1 of each year
415 thereafter, the rates of the taxes on motor fuel provided in s.
416 336.025(1)(a) and (b) shall be adjusted by the percentage change
417 in the average of the Consumer Price Index issued by the United
418 States Department of Labor for the most recent 12-month period



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419 ending September 30, compared to the base year average, which is
 420 the average for the 12-month period ending September 30, 2002,
 421 and rounded to the nearest tenth of a cent. However, the rates
 422 shall never be adjusted lower than the rates in effect under s.
 423 336.025(1)(a) and (b) on December 31, 2003.

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

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

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

437 3. Beginning January 1, 1992, and on January 1 of each
 438 year thereafter, the tax rate provided in subparagraph 2. shall
 439 be adjusted by the percentage change in the average of the
 440 Consumer Price Index issued by the United States Department of
 441 Labor for the most recent 12-month period ending September 30,
 442 compared to the base year average, which is the average for the
 443 12-month period ending September 30, 1990, and rounded to the
 444 nearest tenth of a cent.

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



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449 Section 15. Paragraph (a) of subsection (1) of section
450 336.021, Florida Statutes, is amended to read:

451 336.021 County transportation system; levy of ninth-cent
452 fuel tax on motor fuel and diesel fuel.--

453 (1)(a)1. Any county in the state, by extraordinary vote
454 of the membership of its governing body or subject to a
455 referendum, may levy the tax imposed by ss. 206.41(1)(d) and
456 206.87(1)(b).

457 2. The rate of the ninth-cent fuel tax on motor fuel
458 shall be adjusted each January 1 as provided in s. 206.41(1)(d)2.
459 The rate of any such tax being levied on that date shall be
460 automatically adjusted, and any such tax first levied during the
461 following calendar year shall be levied at the adjusted rate.
462 Such adjustment shall apply to any such tax being levied by a
463 county pursuant to an ordinance adopted prior to July 1, 2003,
464 and such county shall not be required to amend its original
465 ordinance imposing the tax. Any ordinance levying such a tax
466 adopted on or after July 1, 2003, shall specify that the rate of
467 the tax is subject to adjustment as provided in s. 206.41(1)(d)2.

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

471 Section 16. Paragraphs (a) and (b) of subsection (1),
472 paragraph (a) of subsection (2), and subsections (7) and (8) of
473 section 336.025, Florida Statutes, are amended to read:

474 336.025 County transportation system; levy of local option
475 fuel tax on motor fuel and diesel fuel.--

476 (1)(a) In addition to other taxes allowed by law, there
477 may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a
478 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option



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479 fuel tax upon every gallon of motor fuel and diesel fuel sold in
 480 a county and taxed under the provisions of part I or part II of
 481 chapter 206. The rates of the local option fuel tax on motor
 482 fuel authorized by this paragraph shall be adjusted each January
 483 1 as provided in s. 206.41(1)(e)2. The rate of any such tax
 484 being levied on that date shall be automatically adjusted, and
 485 any such tax first levied during the following calendar year
 486 shall be levied at the adjusted rate. Such adjustment shall
 487 apply to any such tax being levied by a county pursuant to an
 488 ordinance or resolutions adopted prior to July 1, 2003, and such
 489 county shall not be required to amend the original ordinance or
 490 resolutions imposing the tax. Any ordinance or resolutions
 491 levying such a tax adopted on or after July 1, 2003, shall
 492 specify that the rate of the tax is subject to adjustment as
 493 provided in s. 206.41(1)(e)2.

494 1. All impositions and rate changes of the tax shall be
 495 levied before July 1 to be effective January 1 of the following
 496 year for a period not to exceed 30 years, and the applicable
 497 method of distribution shall be established pursuant to
 498 subsection (3) or subsection (4). However, levies of the tax
 499 which were in effect on July 1, 2002, and which expire on August
 500 31 of any year may be reimposed at the current authorized rate
 501 effective September 1 of the year of expiration. Upon
 502 expiration, the tax may be relieved provided that a
 503 redetermination of the method of distribution is made as
 504 provided in this section.

505 2. County and municipal governments shall utilize moneys
 506 received pursuant to this paragraph only for transportation
 507 expenditures.



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508 3. Any tax levied pursuant to this paragraph may be
509 extended on a majority vote of the governing body of the county.
510 A redetermination of the method of distribution shall be
511 established pursuant to subsection (3) or subsection (4), if,
512 after July 1, 1986, the tax is extended or the tax rate changed,
513 for the period of extension or for the additional tax.

514 (b) In addition to other taxes allowed by law, there may
515 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
516 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
517 of motor fuel sold in a county and taxed under the provisions of
518 part I of chapter 206. The tax shall be levied by an ordinance
519 adopted by a majority plus one vote of the membership of the
520 governing body of the county or by referendum. The rate of the
521 local option fuel tax on motor fuel authorized by this paragraph
522 shall be adjusted each January 1 as provided in s.
523 206.41(1)(e)2. The rate of any such tax being levied on that
524 date shall be automatically adjusted, and any such tax first
525 levied during the following calendar year shall be levied at the
526 adjusted rate. Such adjustment shall apply to any such tax being
527 levied by a county pursuant to an ordinance adopted prior to
528 July 1, 2003, and such county shall not be required to amend its
529 original ordinance imposing the tax. Any ordinance levying such
530 a tax adopted on or after July 1, 2003, shall specify that the
531 rate of the tax is subject to adjustment as provided in s.
532 206.41(1)(e)2.

533 1. All impositions and rate changes of the tax shall be
534 levied before July 1, to be effective January 1 of the following
535 year. However, levies of the tax which were in effect on July 1,
536 2002, and which expire on August 31 of any year may be reimposed



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537 at the current authorized rate effective September 1 of the year
 538 of expiration.

539 2. The county may, prior to levy of the tax, establish by
 540 interlocal agreement with one or more municipalities located
 541 therein, representing a majority of the population of the
 542 incorporated area within the county, a distribution formula for
 543 dividing the entire proceeds of the tax among county government
 544 and all eligible municipalities within the county. If no
 545 interlocal agreement is adopted before the effective date of the
 546 tax, tax revenues shall be distributed pursuant to the
 547 provisions of subsection (4). If no interlocal agreement exists,
 548 a new interlocal agreement may be established prior to June 1 of
 549 any year pursuant to this subparagraph. However, any interlocal
 550 agreement agreed to under this subparagraph after the initial
 551 levy of the tax or change in the tax rate authorized in this
 552 section shall under no circumstances materially or adversely
 553 affect the rights of holders of outstanding bonds which are
 554 backed by taxes authorized by this paragraph, and the amounts
 555 distributed to the county government and each municipality shall
 556 not be reduced below the amount necessary for the payment of
 557 principal and interest and reserves for principal and interest
 558 as required under the covenants of any bond resolution
 559 outstanding on the date of establishment of the new interlocal
 560 agreement.

561 3. County and municipal governments shall use ~~utilize~~
 562 moneys received pursuant to this paragraph ~~only~~ for
 563 transportation expenditures needed to meet the requirements of
 564 the capital improvements element of an adopted comprehensive
 565 plan or for expenditures needed to meet immediate local
 566 transportation problems and for other transportation-related



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567 expenditures that are critical for building comprehensive
568 roadway networks by local governments. For purposes of this
569 paragraph, expenditures for the construction of new roads, the
570 reconstruction or resurfacing of existing paved roads, or the
571 paving of existing graded roads shall be deemed to increase
572 capacity and such projects shall be included in the capital
573 improvements element of an adopted comprehensive plan.
574 Expenditures for purposes of this paragraph shall not include
575 routine maintenance of roads.

576 (2)(a) The tax levied pursuant to paragraph (1)(a) shall
577 be collected and remitted in the same manner provided by ss.
578 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to
579 paragraph (1)(b) shall be collected and remitted in the same
580 manner provided by s. 206.41(1)(e). The taxes remitted pursuant
581 to this section shall be transferred to the Local Option Fuel
582 Tax Trust Fund, which fund is created for distribution to the
583 county and eligible municipal governments within the county in
584 which the tax was collected ~~and which fund is subject to the~~
585 ~~service charge imposed in chapter 215~~. The tax shall be
586 distributed monthly by the department in the same manner
587 provided by s. 336.021(1)(c) and (d). ~~The department shall~~
588 ~~deduct the administrative costs incurred by it in collecting,~~
589 ~~administering, enforcing, and distributing back to the counties~~
590 ~~the tax, which administrative costs may not exceed 2 percent of~~
591 ~~collections authorized by this section. The total administrative~~
592 ~~costs shall be prorated among those counties levying the tax~~
593 ~~according to the following formula, which shall be revised on~~
594 ~~July 1 of each year: Two-thirds of the amount deducted shall be~~
595 ~~based on the county's proportional share of the number of~~
596 ~~dealers who are registered for purposes of chapter 212 on June~~



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597 ~~30 of the preceding state fiscal year, and one-third of the~~
598 ~~amount deducted shall be based on the county's share of the~~
599 ~~total amount of the tax collected during the preceding state~~
600 ~~fiscal year.~~ The department has the authority to prescribe and
601 publish all forms upon which reports shall be made to it and
602 other forms and records deemed to be necessary for proper
603 administration and collection of the taxes levied by any county
604 and shall promulgate such rules as may be necessary for the
605 enforcement of this section, which rules shall have the full
606 force and effect of law. The provisions of ss. 206.026, 206.027,
607 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,
608 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,
609 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,
610 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
611 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48,
612 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873,
613 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far
614 as practicable, be applicable to the levy and collection of
615 taxes imposed pursuant to this section as if fully set out in
616 this section.

617 (7) For the purposes of this section, "transportation
618 expenditures" means expenditures by the local government from
619 local or state shared revenue sources, excluding expenditures of
620 bond proceeds, for the following programs:

621 (a) Public transportation operations and maintenance.

622 (b) Roadway and right-of-way maintenance and equipment and
623 structures used primarily for the storage and maintenance of
624 such equipment.

625 (c) Roadway and right-of-way drainage.

626 (d) Street lighting.



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627 (e) Traffic signs, traffic engineering, signalization, and
628 pavement markings.

629 (f) Bridge maintenance and operation.

630 (g) Debt service and current expenditures for
631 transportation capital projects in the foregoing program areas,
632 including construction or reconstruction of roads and sidewalks.

633 (8) In addition to the uses specified in subsection (7),
634 the governing body of a county with a population of 50,000 or
635 less on April 1, 1992, or the governing body of a municipality
636 within such a county, may use the proceeds of the tax levied
637 pursuant to paragraph (1)(a) in any fiscal year to fund
638 infrastructure projects, if such projects are consistent with
639 the local government's approved comprehensive plan or, if the
640 approval or denial of the plan has not become final, consistent
641 with the plan last submitted to the state land planning agency.
642 In addition, no more than an amount equal to the proceeds from 4
643 cents per gallon of the tax imposed pursuant to paragraph (1)(a)
644 may be used by such county for the express and limited purpose
645 of paying for a court-ordered refund of special assessments.
646 Except as provided in subsection (7), such funds shall not be
647 used for the operational expenses of any infrastructure. Such
648 funds may be used for infrastructure projects under this
649 subsection only after the local government, prior to the fiscal
650 year in which the funds are proposed to be used, or if pledged
651 for bonded indebtedness, prior to the fiscal year in which the
652 bonds will be issued, has held a duly noticed public hearing on
653 the proposed use of the funds and has adopted a resolution
654 certifying that the local government has met all of the
655 transportation needs identified in its approved comprehensive
656 plan or, if the approval or denial of the plan has not become



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657 final, consistent with the plan last submitted to the state land
658 planning agency. The proceeds shall not be pledged for bonded
659 indebtedness for a period exceeding 10 years, except that, for
660 the express and limited purpose of using such proceeds in any
661 fiscal year to pay a court-ordered refund of special
662 assessments, the proceeds may be pledged for bonded indebtedness
663 not exceeding 15 years. For the purposes of this subsection,
664 "infrastructure" has the same meaning as provided in s. 212.055.

665 Section 17. Subsection (3) of section 215.211, Florida
666 Statutes, and section 10 of chapter 2000-257, Laws of Florida,
667 are repealed.

668 Section 18. This act shall take effect July 1, 2003.