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CHAMBER ACTION

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The Committee on Transportation recommends the following:

**Committee Substitute**

Remove the entire bill and insert:

A bill to be entitled

An act relating to transportation funding; amending s. 206.606, F.S.; eliminating the deduction of service charges and administrative costs from the proceeds of the fuel sales taxes on motor fuel and diesel fuel deposited in the Fuel Tax Collection Trust Fund; amending s. 206.608, F.S.; eliminating the deduction of service charges and administrative costs from the proceeds of the State Comprehensive Enhanced Transportation System Taxes on motor fuel and diesel fuel deposited in the Fuel Tax Collection Trust Fund; providing for use of the revenues derived from elimination of the deduction of administrative costs from the proceeds of specified taxes under the act; amending ss. 215.20 and 215.22, F.S.; providing that the 7-percent service charge for the cost of general government and the additional 0.3-percent service charge shall not be deducted from the Fuel Tax Collection Trust Fund, the Local Alternative Fuel User Fee Clearing Trust Fund, the Local Option Fuel Tax Trust Fund,



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29 | the State Alternative Fuel User Fee Clearing Trust Fund,  
30 | and taxes on motor fuels other than gasoline levied under  
31 | s. 206.87(1)(a), F.S.; providing for use of the revenues  
32 | derived from elimination of such service charges; amending  
33 | ss. 206.875, 206.879, 206.9845, 206.9945, and 212.0501,  
34 | F.S., to conform; amending s. 215.211, F.S.; deleting a  
35 | provision for future reduction and elimination of the 7-  
36 | percent service charge deducted from proceeds of the local  
37 | option fuel tax distributed under s. 336.025, F.S.;  
38 | amending s. 320.072, F.S.; providing that a portion of the  
39 | revenues from the additional fee on certain motor vehicle  
40 | registration transactions shall be used to fund the County  
41 | Incentive Grant Program rather than deposited in the  
42 | General Revenue Fund in certain fiscal years; amending ss.  
43 | 206.41, 336.021, and 336.025, F.S.; providing that the  
44 | rates of the ninth-cent fuel tax on motor fuel and the  
45 | local option fuel tax on motor fuel, if approved by  
46 | counties through adoption of a local ordinance, may be  
47 | adjusted annually based on the Consumer Price Index;  
48 | providing for notification of tax rates by the Department  
49 | of Revenue; eliminating the deduction of administrative  
50 | costs from the proceeds of the local option fuel taxes on  
51 | motor fuel and diesel fuel; expanding the uses of proceeds  
52 | from local option fuel taxes on motor fuel and diesel  
53 | fuel; including governing bodies of certain municipalities  
54 | as authorized users of certain proceeds; exempting funds  
55 | generated by the provisions of this act from certain  
56 | provisions requiring 15 percent of transportation funds be



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57 | earmarked for public transportation; providing an  
58 | effective date.

59 |  
60 | Be It Enacted by the Legislature of the State of Florida:

61 |  
62 | Section 1. Subsection (1) of section 206.606, Florida  
63 | Statutes, is amended to read:

64 | 206.606 Distribution of certain proceeds.--

65 | (1) Moneys collected pursuant to ss. 206.41(1)(g) and  
66 | 206.87(1)(e) shall be deposited in the Fuel Tax Collection Trust  
67 | Fund. Such moneys, after deducting ~~the service charges imposed~~  
68 | ~~by s. 215.20~~, the refunds granted pursuant to s. 206.41, ~~and the~~  
69 | ~~administrative costs incurred by the department in collecting,~~  
70 | ~~administering, enforcing, and distributing the tax, which~~  
71 | ~~administrative costs may not exceed 2 percent of collections,~~  
72 | shall be distributed monthly to the State Transportation Trust  
73 | Fund, except that:

74 | (a) \$6.30 million shall be transferred to the Department  
75 | of Environmental Protection in each fiscal year and deposited in  
76 | the Invasive Plant Control Trust Fund to be used for aquatic  
77 | plant management, including nonchemical control of aquatic  
78 | weeds, research into nonchemical controls, and enforcement  
79 | activities. Beginning in fiscal year 1993-1994, the department  
80 | shall allocate at least \$1 million of such funds to the  
81 | eradication of melaleuca.

82 | (b) \$2.5 million shall be transferred to the State Game  
83 | Trust Fund in the Fish and Wildlife Conservation Commission in  
84 | each fiscal year and used for recreational boating activities,



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85 and freshwater fisheries management and research. The transfers  
86 must be made in equal monthly amounts beginning on July 1 of  
87 each fiscal year. The commission shall annually determine where  
88 unmet needs exist for boating-related activities, and may fund  
89 such activities in counties where, due to the number of vessel  
90 registrations, sufficient financial resources are unavailable.

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

96 a. Unmet needs in counties with populations of 100,000 or  
97 less.

98 b. Unmet needs in coastal counties with a high level of  
99 boating related activities from individuals residing in other  
100 counties.

101 2. The remaining \$1.25 million may be used for  
102 recreational boating activities and freshwater fisheries  
103 management and research.

104 3. The commission is authorized to adopt rules pursuant to  
105 ss. 120.536(1) and 120.54 to implement a Florida Boating  
106 Improvement Program similar to the program administered by the  
107 Department of Environmental Protection and established in rules  
108 62D-5.031 - 62D-5.036, Florida Administrative Code, to determine  
109 projects eligible for funding under this subsection.

110

111 On February 1 of each year, the commission shall file an annual  
112 report with the President of the Senate and the Speaker of the



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113 House of Representatives outlining the status of its Florida  
 114 Boating Improvement Program, including the projects funded, and  
 115 a list of counties whose needs are unmet due to insufficient  
 116 financial resources from vessel registration fees.

117 (c) 0.65 percent of moneys collected pursuant to s.  
 118 206.41(1)(g) shall be transferred to the Agricultural Emergency  
 119 Eradication Trust Fund.

120 Section 2. Section 206.608, Florida Statutes, is amended  
 121 to read:

122 206.608 State Comprehensive Enhanced Transportation System  
 123 Tax; deposit of proceeds; distribution.--Moneys received  
 124 pursuant to ss. 206.41(1)(f) and 206.87(1)(d) shall be deposited  
 125 in the Fuel Tax Collection Trust Fund, and, ~~after deducting the~~  
 126 ~~service charge imposed in chapter 215 and administrative costs~~  
 127 ~~incurred by the department in collecting, administering,~~  
 128 ~~enforcing, and distributing the tax, which administrative costs~~  
 129 ~~may not exceed 2 percent of collections,~~ shall be distributed as  
 130 follows:

131 (1) 0.65 percent of the proceeds of the tax levied  
 132 pursuant to s. 206.41(1)(f) shall be transferred to the  
 133 Agricultural Emergency Eradication Trust Fund.

134 (2) The remaining proceeds of the tax levied pursuant to  
 135 s. 206.41(1)(f) and all of the proceeds from the tax imposed by  
 136 s. 206.87(1)(d) shall be transferred into the State  
 137 Transportation Trust Fund, and may be used only for projects in  
 138 the adopted work program in the district in which the tax  
 139 proceeds are collected and, to the maximum extent feasible, such  
 140 moneys shall be programmed for use in the county where



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141 collected. However, no revenue from the taxes imposed pursuant  
142 to ss. 206.41(1)(f) and 206.87(1)(d) in a county shall be  
143 expended unless the projects funded with such revenues have been  
144 included in the work program adopted pursuant to s. 339.135.

145 Section 3. Use of revenues derived from elimination of  
146 deduction of administrative costs on certain taxes.--Beginning  
147 July 1, 2003, the increased revenues derived from the  
148 elimination of the deduction of administrative costs from the  
149 proceeds of the fuel sales taxes on motor fuel and diesel fuel  
150 under s. 206.606, Florida Statutes, the State Comprehensive  
151 Enhanced Transportation System Tax under s. 206.608, Florida  
152 Statutes, and the local option fuel taxes on motor fuel and  
153 diesel fuel under s. 336.025, Florida Statutes, shall be  
154 deposited in the State Transportation Trust Fund and used to  
155 fund the County Incentive Grant Program.

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

159 215.20 Certain income and certain trust funds to  
160 contribute to the General Revenue Fund.--

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

165 ~~(a) The Fuel Tax Collection Trust Fund created by s.~~  
166 ~~206.875.~~



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167        (a)~~(b)~~ All income derived from outdoor advertising and  
 168 overweight violations which is deposited in the State  
 169 Transportation Trust Fund created by s. 206.46.  
 170        ~~(c) All taxes levied on motor fuels other than gasoline~~  
 171 ~~levied pursuant to the provisions of s. 206.87(1)(a).~~  
 172        ~~(d) The State Alternative Fuel User Fee Clearing Trust~~  
 173 ~~Fund established pursuant to s. 206.879(1).~~  
 174        ~~(e) The Local Alternative Fuel User Fee Clearing Trust~~  
 175 ~~Fund established pursuant to s. 206.879(2).~~  
 176        (b)~~(f)~~ The Cigarette Tax Collection Trust Fund created by  
 177 s. 210.20.  
 178        (c)~~(g)~~ The Nonmandatory Land Reclamation Trust Fund  
 179 established pursuant to s. 211.3103.  
 180        (d)~~(h)~~ The Phosphate Research Trust Fund established  
 181 pursuant to s. 211.3103.  
 182        (e)~~(i)~~ The Land Reclamation Trust Fund established  
 183 pursuant to s. 211.32(1)(f).  
 184        (f)~~(j)~~ The Educational Certification and Service Trust  
 185 Fund created by s. 1012.59.  
 186        (g)~~(k)~~ The trust funds administered by the Division of  
 187 Historical Resources of the Department of State.  
 188        (h)~~(l)~~ The Marine Resources Conservation Trust Fund  
 189 created by s. 370.0603, with the exception of those fees  
 190 collected for recreational saltwater fishing licenses as  
 191 provided in s. 372.57.  
 192        ~~(m) The Local Option Fuel Tax Trust Fund created pursuant~~  
 193 ~~to s. 336.025.~~



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

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

197        (k)~~(p)~~ The Special Disability Trust Fund created by s.  
198 440.49.

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

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

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

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

207        (p)~~(u)~~ The Speech-Language Pathology and Audiology Trust  
208 Fund.

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

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

213        (s)~~(x)~~ The trust fund of the Division of Hotels and  
214 Restaurants, as defined in s. 509.072, with the exception of  
215 those fees collected for the purpose of funding of the  
216 hospitality education program as stated in s. 509.302.

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





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

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

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

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

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

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

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

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

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

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

243

244 The enumeration of the foregoing moneys or trust funds shall not  
245 prohibit the applicability thereto of s. 215.24 should the  
246 Governor determine that for the reasons mentioned in s. 215.24  
247 the money or trust funds should be exempt herefrom, as it is the



248 | purpose of this law to exempt income from its force and effect  
 249 | when, by the operation of this law, federal matching funds or  
 250 | contributions or private grants to any trust fund would be lost  
 251 | to the state.

252 | Section 5. Paragraphs (y), (z), (aa), (bb), and (cc) are  
 253 | added to subsection (1) of section 215.22, Florida Statutes, as  
 254 | amended by section 63 of chapter 2002-402, Laws of Florida, to  
 255 | read:

256 | 215.22 Certain income and certain trust funds exempt.--

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

260 | (y) The Fuel Tax Collection Trust Fund created by s.  
 261 | 206.875.

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

264 | (aa) The State Alternative Fuel User Fee Clearing Trust  
 265 | Fund established pursuant to s. 206.879(1).

266 | (bb) The Local Alternative Fuel User Fee Clearing Trust  
 267 | Fund established pursuant to s. 206.879(2).

268 | (cc) The Local Option Fuel Tax Trust Fund created pursuant  
 269 | to s. 336.025.

270 | Section 6. Use of revenues derived from elimination of  
 271 | deduction of service charges.--Beginning July 1, 2003, the  
 272 | increased revenues derived from the elimination of the deduction  
 273 | of the service charges imposed under s. 215.20(1) and (3),  
 274 | Florida Statutes, from the Fuel Tax Collection Trust Fund, all  
 275 | taxes on motor fuels other than gasoline levied under s.



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276 206.87(1)(a) and part IV of chapter 206, Florida Statutes, the  
277 State Alternative Fuel User Fee Clearing Trust Fund, the Local  
278 Alternative Fuel User Fee Clearing Trust Fund, and the Local  
279 Option Fuel Tax Trust Fund shall be deposited in the State  
280 Transportation Trust Fund and used to fund the County Incentive  
281 Grant Program, except that the increased revenues derived from  
282 the elimination of the deduction of the service charge imposed  
283 under s. 215.20(1), Florida Statutes, from the proceeds of any  
284 tax levied by a county under s. 336.025(1)(b), Florida Statutes,  
285 shall be returned directly to the county levying such tax.

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

288 206.875 Allocation of tax.--

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

301 Section 8. Section 206.879, Florida Statutes, is amended  
302 to read:



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303 |           206.879 State and local alternative fuel user fee clearing  
304 | trust funds; distribution.--

305 |           (1) Notwithstanding the provisions of s. 206.875, the  
306 | revenues from the state alternative fuel fees imposed by s.  
307 | 206.877 shall be deposited into the State Alternative Fuel User  
308 | Fee Clearing Trust Fund, which is hereby created. ~~After~~  
309 | ~~deducting the service charges provided in s. 215.20,~~ The  
310 | proceeds in this trust fund shall be distributed as follows:  
311 | one-fifth of the proceeds in calendar year 1991, one-third of  
312 | the proceeds in calendar year 1992, three-sevenths of the  
313 | proceeds in calendar year 1993, and one-half of the proceeds in  
314 | each calendar year thereafter shall be transferred to the State  
315 | Transportation Trust Fund; the remainder shall be distributed as  
316 | follows: 50 percent shall be transferred to the State Board of  
317 | Administration for distribution according to the provisions of  
318 | s. 16, Art. IX of the State Constitution of 1885, as amended; 25  
319 | percent shall be transferred to the Revenue Sharing Trust Fund  
320 | for Municipalities; and the remaining 25 percent shall be  
321 | distributed using the formula contained in s. 206.60(1).

322 |           (2) Notwithstanding the provisions of s. 206.875, the  
323 | revenues from the local alternative fuel fees imposed in lieu of  
324 | s. 206.87(1)(b) or (c) shall be deposited into the Local  
325 | Alternative Fuel User Fee Clearing Trust Fund, which is hereby  
326 | created. ~~After deducting the service charges provided in s.~~  
327 | ~~215.20,~~ The proceeds in this trust fund shall be returned  
328 | monthly to the appropriate county.

329 |           Section 9. Section 206.9845, Florida Statutes, is amended  
330 | to read:



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331           206.9845 Distribution of proceeds.--Moneys collected  
332 pursuant to this part shall be deposited in the Fuel Tax  
333 Collection Trust Fund. Such moneys, after deducting ~~the service~~  
334 ~~charges imposed by s. 215.20~~, the refunds granted pursuant to s.  
335 206.9855, ~~and the administrative costs incurred by the~~  
336 ~~department in collecting, administering, enforcing, and~~  
337 ~~distributing the tax, which administrative costs may not exceed~~  
338 ~~2 percent of collections~~, shall be distributed monthly to the  
339 State Transportation Trust Fund.

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

342           206.9945 Funds collected; disposition; department  
343 authority.--

344           (1) The department shall deposit all funds received and  
345 collected by it under this part into the Fuel Tax Collection  
346 Trust Fund to be transferred, less the costs of administration  
347 ~~and less the service charges to be deducted pursuant to s.~~  
348 ~~215.20~~, as follows:

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

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

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



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

360 212.0501 Tax on diesel fuel for business purposes;  
361 purchase, storage, and use.--

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

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

371 320.072 Additional fee imposed on certain motor vehicle  
372 registration transactions.--

373 (4) A tax collector or other duly authorized agent of the  
374 department shall promptly remit all moneys collected pursuant to  
375 this section, less any refunds granted pursuant to subsection  
376 (3), to the department. The department shall deposit ~~30 percent~~  
377 ~~of~~ such moneys as they are received into the ~~General Revenue~~  
378 ~~Fund. The remainder of the proceeds, after deducting the service~~  
379 ~~charge imposed by s. 215.20, shall be deposited into the State~~  
380 Transportation Trust Fund. Thirty percent of such moneys shall  
381 be used to fund the County Incentive Grant Program provided for  
382 under s. 339.2817 in fiscal years 2003-2004 and 2004-2005.

383 Section 13. Paragraphs (d), (e), and (f) of subsection (1)  
384 of section 206.41, Florida Statutes, are amended to read:

385 206.41 State taxes imposed on motor fuel.--



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

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

392 2. Beginning January 1, 2004, and on January 1 of each  
393 year thereafter, counties may, by ordinance, provide that the  
394 tax rate set forth in subparagraph 1. be adjusted by the  
395 percentage change in the average of the Consumer Price Index  
396 issued by the United States Department of Labor for the most  
397 recent 12-month period ending September 30 and rounded to the  
398 nearest tenth of a cent, as determined by the Department of  
399 Revenue. However, the tax rate may not be less than 1 cent per  
400 gallon.

401 3. All impositions and rate changes of the tax shall be  
402 levied before July 1, to be effective January 1 of the following  
403 year.

404 4. A certified copy of the ordinance that authorizes the  
405 indexing of the tax authorized by this section must be furnished  
406 by the county to the Department of Revenue within 10 days after  
407 the adoption of the ordinance indexing the tax.

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

412 (e)1. An additional tax of between 1 cent and 11 cents per  
413 net gallon may be imposed on motor fuel by each county, which



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414 shall be designated as the "local option fuel tax." This tax  
415 shall be levied and used as provided in s. 336.025.

416 2. Beginning January 1, 2004, and on January 1 of each  
417 year thereafter, counties may, by ordinance, provide that the  
418 tax rate set forth in s. 336.025(1)(a) and (b) be adjusted by  
419 the percentage change in the average of the Consumer Price Index  
420 issued by the United States Department of Labor for the most  
421 recent 12-month period ending September 30 and rounded to the  
422 nearest tenth of a cent, as determined by the Department of  
423 Revenue. However, the tax rate may not be less than the rate per  
424 gallon levied pursuant to subparagraph 1.

425 3. All impositions and rate changes of the tax shall be  
426 levied before July 1, to be effective January 1 of the following  
427 year.

428 4. A certified copy of the ordinance that authorizes the  
429 indexing of the tax authorized by this section must be furnished  
430 by the county to the Department of Revenue within 10 days after  
431 the adoption of the ordinance indexing the tax.

432 5. The department shall notify each terminal supplier,  
433 position holder, wholesaler, and importer of the tax rate  
434 applicable under this paragraph for the 12-month period  
435 beginning January 1.

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

440 2. The rate of the tax in each county shall be equal to  
441 two-thirds of the lesser of the sum of the taxes imposed on





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442 motor fuel pursuant to paragraphs(d) and (e) in such county,  
443 after the adjustments made pursuant to subparagraphs (d)2. and  
444 (e)2., or 6 cents, rounded to the nearest tenth of a cent.

445 3. Beginning January 1, 1992, and on January 1 of each  
446 year thereafter, the tax rate provided in subparagraph 2. shall  
447 be adjusted by the percentage change in the average of the  
448 Consumer Price Index issued by the United States Department of  
449 Labor for the most recent 12-month period ending September 30,  
450 compared to the base year average, which is the average for the  
451 12-month period ending September 30, 1990, and rounded to the  
452 nearest tenth of a cent.

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

457 Section 14. Subsection (3) of section 215.211, Florida  
458 Statutes, is amended to read:

459 215.211 Service charge; elimination or reduction for  
460 specified proceeds.--

461 ~~(3) Notwithstanding the provisions of s. 215.20(1), the~~  
462 ~~service charge provided in s. 215.20(1), which is deducted from~~  
463 ~~the proceeds of the local option fuel tax distributed under s.~~  
464 ~~336.025, shall be reduced as follows:~~

465 ~~(a) For the period July 1, 2005, through June 30, 2006,~~  
466 ~~the rate of the service charge shall be 3.5 percent.~~

467 ~~(b) Beginning July 1, 2006, and thereafter, no service~~  
468 ~~charge shall be deducted from the proceeds of the local option~~  
469 ~~fuel tax distributed under s. 336.025.~~



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470  
471 ~~The increased revenues derived from this subsection shall be~~  
472 ~~deposited in the State Transportation Trust Fund and used to~~  
473 ~~fund the County Incentive Grant Program and the Small County~~  
474 ~~Outreach Program. Up to 20 percent of such funds shall be used~~  
475 ~~for the purpose of implementing the Small County Outreach~~  
476 ~~Program as provided in this act. Notwithstanding any other laws~~  
477 ~~to the contrary, the requirements of ss. 339.135, 339.155, and~~  
478 ~~339.175 shall not apply to these funds and programs.~~

479 Section 15. Paragraph (a) of subsection (1) of section  
480 336.021, Florida Statutes, is amended to read:

481 336.021 County transportation system; levy of ninth-cent  
482 fuel tax on motor fuel and diesel fuel.--

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

486 2. The rate of the ninth-cent fuel tax on motor fuel shall  
487 be adjusted each January 1 as provided in s. 206.41(1)(d)2. The  
488 rate of any such tax being levied on that date shall be  
489 automatically adjusted. Any ordinance levying such a tax adopted  
490 on or after July 1, 2003, shall specify that the rate of the tax  
491 is subject to adjustment as provided in s. 206.41(1)(d)2.

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

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



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498 336.025 County transportation system; levy of local option  
499 fuel tax on motor fuel and diesel fuel.--

500 (1)(a) In addition to other taxes allowed by law, there  
501 may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a  
502 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option  
503 fuel tax upon every gallon of motor fuel and diesel fuel sold in  
504 a county and taxed under the provisions of part I or part II of  
505 chapter 206. The rates of the local option fuel tax on motor  
506 fuel authorized by this paragraph shall be adjusted each January  
507 1 as provided in s. 206.41(1)(e)2. The rate of any such tax  
508 being levied on that date shall be automatically adjusted. Any  
509 ordinance or resolutions levying such a tax adopted on or after  
510 July 1, 2003, shall specify that the rate of the tax is subject  
511 to adjustment as provided in s. 206.41(1)(e)2.

512 1. All impositions and rate changes of the tax shall be  
513 levied before July 1 to be effective January 1 of the following  
514 year for a period not to exceed 30 years, and the applicable  
515 method of distribution shall be established pursuant to  
516 subsection (3) or subsection (4). However, levies of the tax  
517 which were in effect on July 1, 2002, and which expire on August  
518 31 of any year may be reimposed at the current authorized rate  
519 effective September 1 of the year of expiration. Upon  
520 expiration, the tax may be relieved provided that a  
521 redetermination of the method of distribution is made as  
522 provided in this section.

523 2. County and municipal governments shall utilize moneys  
524 received pursuant to this paragraph only for transportation  
525 expenditures.



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526 3. Any tax levied pursuant to this paragraph may be  
527 extended on a majority vote of the governing body of the county.  
528 A redetermination of the method of distribution shall be  
529 established pursuant to subsection (3) or subsection (4), if,  
530 after July 1, 1986, the tax is extended or the tax rate changed,  
531 for the period of extension or for the additional tax.

532 (b) In addition to other taxes allowed by law, there may  
533 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-  
534 cent, 4-cent, or 5-cent local option fuel tax upon every gallon  
535 of motor fuel sold in a county and taxed under the provisions of  
536 part I of chapter 206. The tax shall be levied by an ordinance  
537 adopted by a majority plus one vote of the membership of the  
538 governing body of the county or by referendum. The rate of the  
539 local option fuel tax on motor fuel authorized by this paragraph  
540 shall be adjusted each January 1 as provided in s.  
541 206.41(1)(e)2. The rate of any such tax being levied on that  
542 date shall be automatically adjusted. Any ordinance levying such  
543 a tax adopted on or after July 1, 2003, shall specify that the  
544 rate of the tax is subject to adjustment as provided in s.  
545 206.41(1)(e)2.

546 1. All impositions and rate changes of the tax shall be  
547 levied before July 1, to be effective January 1 of the following  
548 year. However, levies of the tax which were in effect on July 1,  
549 2002, and which expire on August 31 of any year may be reimposed  
550 at the current authorized rate effective September 1 of the year  
551 of expiration.

552 2. The county may, prior to levy of the tax, establish by  
553 interlocal agreement with one or more municipalities located



554 | therein, representing a majority of the population of the  
 555 | incorporated area within the county, a distribution formula for  
 556 | dividing the entire proceeds of the tax among county government  
 557 | and all eligible municipalities within the county. If no  
 558 | interlocal agreement is adopted before the effective date of the  
 559 | tax, tax revenues shall be distributed pursuant to the  
 560 | provisions of subsection (4). If no interlocal agreement exists,  
 561 | a new interlocal agreement may be established prior to June 1 of  
 562 | any year pursuant to this subparagraph. However, any interlocal  
 563 | agreement agreed to under this subparagraph after the initial  
 564 | levy of the tax or change in the tax rate authorized in this  
 565 | section shall under no circumstances materially or adversely  
 566 | affect the rights of holders of outstanding bonds which are  
 567 | backed by taxes authorized by this paragraph, and the amounts  
 568 | distributed to the county government and each municipality shall  
 569 | not be reduced below the amount necessary for the payment of  
 570 | principal and interest and reserves for principal and interest  
 571 | as required under the covenants of any bond resolution  
 572 | outstanding on the date of establishment of the new interlocal  
 573 | agreement.

574 |         3. County and municipal governments shall use ~~utilize~~  
 575 | moneys received pursuant to this paragraph ~~only~~ for  
 576 | transportation expenditures needed to meet the requirements of  
 577 | the capital improvements element of an adopted comprehensive  
 578 | plan or for expenditures needed to meet immediate local  
 579 | transportation problems and for other transportation-related  
 580 | expenditures that are critical for building comprehensive  
 581 | roadway networks by local governments. For purposes of this



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582 paragraph, expenditures for the construction of new roads, the  
583 reconstruction or resurfacing of existing paved roads, or the  
584 paving of existing graded roads shall be deemed to increase  
585 capacity and such projects shall be included in the capital  
586 improvements element of an adopted comprehensive plan.  
587 Expenditures for purposes of this paragraph shall not include  
588 routine maintenance of roads.

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



610 ~~30 of the preceding state fiscal year, and one-third of the~~  
 611 ~~amount deducted shall be based on the county's share of the~~  
 612 ~~total amount of the tax collected during the preceding state~~  
 613 ~~fiscal year.~~ The department has the authority to prescribe and  
 614 publish all forms upon which reports shall be made to it and  
 615 other forms and records deemed to be necessary for proper  
 616 administration and collection of the taxes levied by any county  
 617 and shall promulgate such rules as may be necessary for the  
 618 enforcement of this section, which rules shall have the full  
 619 force and effect of law. The provisions of ss. 206.026, 206.027,  
 620 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,  
 621 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,  
 622 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,  
 623 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,  
 624 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48,  
 625 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873,  
 626 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far  
 627 as practicable, be applicable to the levy and collection of  
 628 taxes imposed pursuant to this section as if fully set out in  
 629 this section.

630 (7) For the purposes of this section, "transportation  
 631 expenditures" means expenditures by the local government from  
 632 local or state shared revenue sources, excluding expenditures of  
 633 bond proceeds, for the following programs:

- 634 (a) Public transportation operations and maintenance.
- 635 (b) Roadway and right-of-way maintenance and equipment and
- 636 structures used primarily for the storage and maintenance of
- 637 such equipment.



638 (c) Roadway and right-of-way drainage.  
 639 (d) Street lighting.  
 640 (e) Traffic signs, traffic engineering, signalization, and  
 641 pavement markings.  
 642 (f) Bridge maintenance and operation.  
 643 (g) Debt service and current expenditures for  
 644 transportation capital projects in the foregoing program areas,  
 645 including construction or reconstruction of roads and sidewalks.  
 646 (8) In addition to the uses specified in subsection(7),  
 647 the governing body of a county with a population of 50,000 or  
 648 less on April 1, 1992, or the governing body of a municipality  
 649 within such a county, may use the proceeds of the tax levied  
 650 pursuant to paragraph (1)(a) in any fiscal year to fund  
 651 infrastructure projects, if such projects are consistent with  
 652 the local government's approved comprehensive plan or, if the  
 653 approval or denial of the plan has not become final, consistent  
 654 with the plan last submitted to the state land planning agency.  
 655 In addition, no more than an amount equal to the proceeds from 4  
 656 cents per gallon of the tax imposed pursuant to paragraph (1)(a)  
 657 may be used by such county for the express and limited purpose  
 658 of paying for a court-ordered refund of special assessments.  
 659 Except as provided in subsection (7), such funds shall not be  
 660 used for the operational expenses of any infrastructure. Such  
 661 funds may be used for infrastructure projects under this  
 662 subsection only after the local government, prior to the fiscal  
 663 year in which the funds are proposed to be used, or if pledged  
 664 for bonded indebtedness, prior to the fiscal year in which the  
 665 bonds will be issued, has held a duly noticed public hearing on





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666 the proposed use of the funds and has adopted a resolution  
667 certifying that the local government has met all of the  
668 transportation needs identified in its approved comprehensive  
669 plan or, if the approval or denial of the plan has not become  
670 final, consistent with the plan last submitted to the state land  
671 planning agency. The proceeds shall not be pledged for bonded  
672 indebtedness for a period exceeding 10 years, except that, for  
673 the express and limited purpose of using such proceeds in any  
674 fiscal year to pay a court-ordered refund of special  
675 assessments, the proceeds may be pledged for bonded indebtedness  
676 not exceeding 15 years. For the purposes of this subsection,  
677 "infrastructure" has the same meaning as provided in s. 212.055.

678 Section 17. Notwithstanding any other law to the contrary,  
679 the requirements of ss. 206.46(3) and 206.606(2), Florida  
680 Statutes, shall not apply to any funding contained in this act.

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