

1 A bill to be entitled
2 An act relating to fuel tax proceeds; amending s. 206.41,
3 F.S.; providing for adjusting the ninth-cent fuel tax rate
4 and the local option fuel tax rate by county ordinance;
5 providing adjustment criteria; providing for effect of
6 adjustments; requiring a county to provide a copy of the
7 ordinance to the Department of Revenue; requiring the
8 department to notify certain persons of any adjustment;
9 applying such adjustments to the State Comprehensive
10 Enhanced Transportation System Tax; amending ss. 206.606
11 and 206.608, F.S.; deleting provisions deducting certain
12 service charges and administrative costs from certain
13 moneys deposited into the Fuel Tax Collection Trust Fund;
14 amending ss. 206.875, 206.9845, 206.9945, and 212.0501,
15 F.S.; deleting a provision deducting certain service
16 charges from certain moneys deposited into the Fuel Tax
17 Collection Trust Fund; amending s. 206.879, F.S.; deleting
18 a provision deducting certain service charges from certain
19 moneys deposited into the State Alternative Fuel User Fee
20 Clearing Trust Fund and the Local Alternative Fuel User
21 Fee Clearing Trust Fund; amending s. 215.22, F.S.;
22 exempting certain additional taxes and trust funds from
23 required appropriations of a service charge to the General
24 Revenue Fund; amending s. 320.072, F.S.; specifying a
25 percentage of certain moneys deposited into the State
26 Transportation Trust Fund to be used to fund the County
27 Incentive Grant Program; amending ss. 336.021 and 336.025,
28 F.S.; requiring adjustment of certain fuel taxes to

29 conform; deleting provisions deducting certain service
 30 charges and administrative costs from certain moneys
 31 deposited into the Local Option Fuel Tax Trust Fund;
 32 defining the term "transportation expenditures";
 33 authorizing additional uses of tax proceeds to fund
 34 infrastructure projects and pay court-ordered refund of
 35 special assessments under certain circumstances; providing
 36 limitations; specifying uses of certain revenues derived
 37 from elimination of the deduction of administrative costs
 38 on certain taxes and from elimination of the deduction of
 39 service charges imposed on certain taxes and trust funds;
 40 providing application; providing an effective date.

41

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

43

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

46 206.41 State taxes imposed on motor fuel.--

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

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

53 2. Beginning January 1, 2006, and on January 1 of each
 54 year thereafter, each county may provide by ordinance that the
 55 tax rate set forth in subparagraph 1. be adjusted by the
 56 percentage change in the average of the Consumer Price Index

57 issued by the United States Department of Labor for the most
 58 recent 12-month period ending September 30 and rounded to the
 59 nearest tenth of a cent, as determined by the Department of
 60 Revenue. However, the tax rate may not be less than 1 cent per
 61 gallon.

62 3. All impositions and rate changes of the tax shall be
 63 levied before July 1 to be effective January 1 of the following
 64 year.

65 4. A certified copy of the ordinance that authorizes the
 66 indexing of the tax authorized by subparagraph 2. must be
 67 furnished by the county to the Department of Revenue within 10
 68 days after the adoption of the ordinance indexing the tax.

69 5. The department shall notify each terminal supplier,
 70 position holder, wholesaler, and importer of the tax rate
 71 applicable under this paragraph for the 12-month period
 72 beginning January 1.

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

77 2. Beginning January 1, 2006, and on January 1 of each
 78 year thereafter, counties may provide by ordinance that the tax
 79 rate set forth in s. 336.025(1)(a) and (b) be adjusted by the
 80 percentage change in the average of the Consumer Price Index
 81 issued by the United States Department of Labor for the most
 82 recent 12-month period ending September 30 and rounded to the
 83 nearest tenth of a cent, as determined by the Department of
 84 Revenue. However, the tax rate may not be less than the rate per

85 gallon levied pursuant to subparagraph 1.

86 3. All impositions and rate changes of the tax shall be
 87 levied before July 1 to be effective January 1 of the following
 88 year.

89 4. A certified copy of the ordinance that authorizes the
 90 indexing of the tax authorized by subparagraph 2. must be
 91 furnished by the county to the Department of Revenue within 10
 92 days after the adoption of the ordinance indexing the tax.

93 5. The department shall notify each terminal supplier,
 94 position holder, wholesaler, and importer of the tax rate
 95 applicable under this paragraph for the 12-month period
 96 beginning January 1.

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

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

106 3. Beginning January 1, 1992, and on January 1 of each
 107 year thereafter, the tax rate provided in subparagraph 2. shall
 108 be adjusted by the percentage change in the average of the
 109 Consumer Price Index issued by the United States Department of
 110 Labor for the most recent 12-month period ending September 30,
 111 compared to the base year average, which is the average for the

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112 12-month period ending September 30, 1990, and rounded to the
 113 nearest tenth of a cent.

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

118 Section 2. Subsection (1) of section 206.606, Florida
 119 Statutes, is amended to read:

120 206.606 Distribution of certain proceeds.--

121 (1) Moneys collected pursuant to ss. 206.41(1)(g) and
 122 206.87(1)(e) shall be deposited in the Fuel Tax Collection Trust
 123 Fund. Such moneys, after deducting ~~the service charges imposed~~
 124 ~~by s. 215.20,~~ the refunds granted pursuant to s. 206.41, ~~and the~~
 125 ~~administrative costs incurred by the department in collecting,~~
 126 ~~administering, enforcing, and distributing the tax, which~~
 127 ~~administrative costs may not exceed 2 percent of collections,~~
 128 shall be distributed monthly to the State Transportation Trust
 129 Fund, except that:

130 (a) \$6.30 million shall be transferred to the Department
 131 of Environmental Protection in each fiscal year and deposited in
 132 the Invasive Plant Control Trust Fund to be used for aquatic
 133 plant management, including nonchemical control of aquatic
 134 weeds, research into nonchemical controls, and enforcement
 135 activities. Beginning in fiscal year 1993-1994, the department
 136 shall allocate at least \$1 million of such funds to the
 137 eradication of melaleuca.

138 (b) \$2.5 million shall be transferred to the State Game
 139 Trust Fund in the Fish and Wildlife Conservation Commission in

140 each fiscal year and used for recreational boating activities,
141 and freshwater fisheries management and research. The transfers
142 must be made in equal monthly amounts beginning on July 1 of
143 each fiscal year. The commission shall annually determine where
144 unmet needs exist for boating-related activities, and may fund
145 such activities in counties where, due to the number of vessel
146 registrations, sufficient financial resources are unavailable.

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

152 a. Unmet needs in counties with populations of 100,000 or
153 less.

154 b. Unmet needs in coastal counties with a high level of
155 boating related activities from individuals residing in other
156 counties.

157 2. The remaining \$1.25 million may be used for
158 recreational boating activities and freshwater fisheries
159 management and research.

160 3. The commission is authorized to adopt rules pursuant to
161 ss. 120.536(1) and 120.54 to implement a Florida Boating
162 Improvement Program similar to the program administered by the
163 Department of Environmental Protection and established in rules
164 62D-5.031 - 62D-5.036, Florida Administrative Code, to determine
165 projects eligible for funding under this subsection.

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167 On February 1 of each year, the commission shall file an annual
 168 report with the President of the Senate and the Speaker of the
 169 House of Representatives outlining the status of its Florida
 170 Boating Improvement Program, including the projects funded, and
 171 a list of counties whose needs are unmet due to insufficient
 172 financial resources from vessel registration fees.

173 (c) 0.65 percent of moneys collected pursuant to s.
 174 206.41(1)(g) shall be transferred to the Agricultural Emergency
 175 Eradication Trust Fund.

176 (d) A portion of the moneys attributable to the sale of
 177 motor and diesel fuel at marinas shall be transferred from the
 178 Fuel Tax Collection Trust Fund to the Marine Resources
 179 Conservation Trust Fund in the Fish and Wildlife Conservation
 180 Commission as follows:

- 181 1. \$2.5 million in fiscal year 2003-2004;
- 182 2. \$5.0 million in fiscal year 2004-2005;
- 183 3. \$8.5 million in fiscal year 2005-2006;
- 184 4. \$10.9 million in fiscal year 2006-2007; and
- 185 5. \$13.4 million in fiscal year 2007-2008 and each fiscal
 186 year thereafter.

187 Section 3. Section 206.608, Florida Statutes, is amended
 188 to read:

189 206.608 State Comprehensive Enhanced Transportation System
 190 Tax; deposit of proceeds; distribution.--Moneys received
 191 pursuant to ss. 206.41(1)(f) and 206.87(1)(d) shall be deposited
 192 in the Fuel Tax Collection Trust Fund, and, ~~after deducting the~~
 193 ~~service charge imposed in chapter 215 and administrative costs~~
 194 ~~incurred by the department in collecting, administering,~~

195 ~~enforcing, and distributing the tax, which administrative costs~~
 196 ~~may not exceed 2 percent of collections,~~ shall be distributed as
 197 follows:

198 (1) 0.65 percent of the proceeds of the tax levied
 199 pursuant to s. 206.41(1)(f) shall be transferred to the
 200 Agricultural Emergency Eradication Trust Fund.

201 (2) The remaining proceeds of the tax levied pursuant to
 202 s. 206.41(1)(f) and all of the proceeds from the tax imposed by
 203 s. 206.87(1)(d) shall be transferred into the State
 204 Transportation Trust Fund, and may be used only for projects in
 205 the adopted work program in the district in which the tax
 206 proceeds are collected and, to the maximum extent feasible, such
 207 moneys shall be programmed for use in the county where
 208 collected. However, no revenue from the taxes imposed pursuant
 209 to ss. 206.41(1)(f) and 206.87(1)(d) in a county shall be
 210 expended unless the projects funded with such revenues have been
 211 included in the work program adopted pursuant to s. 339.135.

212 Section 4. Subsection (1) of section 206.875, Florida
 213 Statutes, is amended to read:

214 206.875 Allocation of tax.--

215 (1) All moneys derived from the taxes imposed by this part
 216 shall be paid into the State Treasury by the department for
 217 deposit in the Fuel Tax Collection Trust Fund, from which the
 218 following transfers shall be made: After withholding \$10,000
 219 from the proceeds of 4 cents of such tax, to be used as a
 220 revolving cash balance, all other moneys shall be transferred in
 221 the same manner and for the same purpose as provided by law for
 222 allocation of the taxes levied in part I, including deduction of

223 ~~the service charges provided for in s. 215.20 and the~~
 224 administrative costs incurred by the department in collecting,
 225 administering, enforcing, and distributing the tax, which
 226 administrative costs may not exceed 2 percent of collections.

227 Section 5. Section 206.879, Florida Statutes, is amended
 228 to read:

229 206.879 State and local alternative fuel user fee clearing
 230 trust funds; distribution.--

231 (1) Notwithstanding the provisions of s. 206.875, the
 232 revenues from the state alternative fuel fees imposed by s.
 233 206.877 shall be deposited into the State Alternative Fuel User
 234 Fee Clearing Trust Fund, which is hereby created. ~~After~~
 235 ~~deducting the service charges provided in s. 215.20,~~ The
 236 proceeds in this trust fund shall be distributed as follows:
 237 one-fifth of the proceeds in calendar year 1991, one-third of
 238 the proceeds in calendar year 1992, three-sevenths of the
 239 proceeds in calendar year 1993, and one-half of the proceeds in
 240 each calendar year thereafter shall be transferred to the State
 241 Transportation Trust Fund; the remainder shall be distributed as
 242 follows: 50 percent shall be transferred to the State Board of
 243 Administration for distribution according to the provisions of
 244 s. 16, Art. IX of the State Constitution of 1885, as amended; 25
 245 percent shall be transferred to the Revenue Sharing Trust Fund
 246 for Municipalities; and the remaining 25 percent shall be
 247 distributed using the formula contained in s. 206.60(1).

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

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251 Alternative Fuel User Fee Clearing Trust Fund, which is hereby
 252 created. ~~After deducting the service charges provided in s.~~
 253 ~~215.20,~~ The proceeds in this trust fund shall be returned
 254 monthly to the appropriate county.

255 Section 6. Section 206.9845, Florida Statutes, is amended
 256 to read:

257 206.9845 Distribution of proceeds.--Moneys collected
 258 pursuant to this part shall be deposited in the Fuel Tax
 259 Collection Trust Fund. Such moneys, after deducting ~~the service~~
 260 ~~charges imposed by s. 215.20,~~ the refunds granted pursuant to s.
 261 206.9855, and the administrative costs incurred by the
 262 department in collecting, administering, enforcing, and
 263 distributing the tax, which administrative costs may not exceed
 264 2 percent of collections, shall be distributed monthly to the
 265 State Transportation Trust Fund.

266 Section 7. Subsection (1) of section 206.9945, Florida
 267 Statutes, is amended to read:

268 206.9945 Funds collected; disposition; department
 269 authority.--

270 (1) The department shall deposit all funds received and
 271 collected by it under this part into the Fuel Tax Collection
 272 Trust Fund to be transferred, less the costs of administration
 273 ~~and less the service charges to be deducted pursuant to s.~~
 274 ~~215.20,~~ as follows:

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

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

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

284 Section 8. Subsection (6) of section 212.0501, Florida
 285 Statutes, is amended to read:

286 212.0501 Tax on diesel fuel for business purposes;
 287 purchase, storage, and use.--

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

295 Section 9. Paragraphs (v), (w), (x), (y), and (z) are
 296 added to subsection (1) of section 215.22, Florida Statutes, to
 297 read:

298 215.22 Certain income and certain trust funds exempt.--

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

302 (v) The Fuel Tax Collection Trust Fund created by s.
 303 206.875.

304 (w) All taxes levied on motor fuels other than gasoline
 305 levied pursuant to the provisions of s. 206.87(1)(a).

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

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

310 (z) The Local Option Fuel Tax Trust Fund created pursuant
 311 to s. 336.025.

312 Section 10. Subsection (4) of section 320.072, Florida
 313 Statutes, as amended by section 10 of chapter 2000-257, Laws of
 314 Florida, is amended to read:

315 320.072 Additional fee imposed on certain motor vehicle
 316 registration transactions.--

317 (4) A tax collector or other duly authorized agent of the
 318 department shall promptly remit all moneys collected pursuant to
 319 this section, less any refunds granted pursuant to subsection
 320 (3), to the department to be deposited into the State
 321 Transportation Trust Fund. Thirty percent of such moneys shall
 322 be used to fund the County Incentive Grant Program provided for
 323 under s. 339.2817.

324 Section 11. Paragraph (a) of subsection (1) of section
 325 336.021, Florida Statutes, is amended to read:

326 336.021 County transportation system; levy of ninth-cent
 327 fuel tax on motor fuel and diesel fuel.--

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

331 2. The rate of the ninth-cent fuel tax on motor fuel shall
 332 be adjusted each January 1 as provided in s. 206.41(1)(d)2. The
 333 rate of any such tax being levied on that date shall be

334 automatically adjusted. Any ordinance levying such a tax adopted
335 on or after July 1, 2005, shall specify that the rate of the tax
336 is subject to adjustment as provided in s. 206.41(1)(d)2.

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

340 Section 12. Paragraphs (a) and (b) of subsection (1) and
341 paragraph (a) of subsection (2) of section 336.025, Florida
342 Statutes, are amended, and subsections (10) and (11) are added
343 to said section, to read:

344 336.025 County transportation system; levy of local option
345 fuel tax on motor fuel and diesel fuel.--

346 (1)(a) In addition to other taxes allowed by law, there
347 may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a
348 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
349 fuel tax upon every gallon of motor fuel and diesel fuel sold in
350 a county and taxed under the provisions of part I or part II of
351 chapter 206. The rates of the local option fuel tax on motor
352 fuel authorized by this paragraph shall be adjusted each January
353 1 as provided in s. 206.41(1)(e)2. The rate of any such tax
354 being levied on that date shall be automatically adjusted. Any
355 ordinance or resolutions levying such a tax adopted on or after
356 July 1, 2005, shall specify that the rate of the tax is subject
357 to adjustment as provided in s. 206.41(1)(e)2.

358 1. All impositions and rate changes of the tax shall be
359 levied before July 1 to be effective January 1 of the following
360 year for a period not to exceed 30 years, and the applicable
361 method of distribution shall be established pursuant to

362 subsection (3) or subsection (4). However, levies of the tax
 363 which were in effect on July 1, 2002, and which expire on August
 364 31 of any year may be reimposed at the current authorized rate
 365 effective September 1 of the year of expiration. Upon
 366 expiration, the tax may be relieved provided that a
 367 redetermination of the method of distribution is made as
 368 provided in this section.

369 2. County and municipal governments shall utilize moneys
 370 received pursuant to this paragraph only for transportation
 371 expenditures.

372 3. Any tax levied pursuant to this paragraph may be
 373 extended on a majority vote of the governing body of the county.
 374 A redetermination of the method of distribution shall be
 375 established pursuant to subsection (3) or subsection (4), if,
 376 after July 1, 1986, the tax is extended or the tax rate changed,
 377 for the period of extension or for the additional tax.

378 (b) In addition to other taxes allowed by law, there may
 379 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 380 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 381 of motor fuel sold in a county and taxed under the provisions of
 382 part I of chapter 206. The tax shall be levied by an ordinance
 383 adopted by a majority ~~plus one~~ vote of the membership of the
 384 governing body of the county or by referendum. The rate of the
 385 local option fuel tax on motor fuel authorized by this paragraph
 386 shall be adjusted each January 1 as provided in s.
 387 206.41(1)(e)2. The rate of any such tax being levied on that
 388 date shall be automatically adjusted. Any ordinance levying such
 389 a tax adopted on or after July 1, 2005, shall specify that the

390 rate of the tax is subject to adjustment as provided in s.
 391 206.41(1)(e)2.

392 1. All impositions and rate changes of the tax shall be
 393 levied before July 1, to be effective January 1 of the following
 394 year. However, levies of the tax which were in effect on July 1,
 395 2002, and which expire on August 31 of any year may be reimposed
 396 at the current authorized rate effective September 1 of the year
 397 of expiration.

398 2. The county may, prior to levy of the tax, establish by
 399 interlocal agreement with one or more municipalities located
 400 therein, representing a majority of the population of the
 401 incorporated area within the county, a distribution formula for
 402 dividing the entire proceeds of the tax among county government
 403 and all eligible municipalities within the county. If no
 404 interlocal agreement is adopted before the effective date of the
 405 tax, tax revenues shall be distributed pursuant to the
 406 provisions of subsection (4). If no interlocal agreement exists,
 407 a new interlocal agreement may be established prior to June 1 of
 408 any year pursuant to this subparagraph. However, any interlocal
 409 agreement agreed to under this subparagraph after the initial
 410 levy of the tax or change in the tax rate authorized in this
 411 section shall under no circumstances materially or adversely
 412 affect the rights of holders of outstanding bonds which are
 413 backed by taxes authorized by this paragraph, and the amounts
 414 distributed to the county government and each municipality shall
 415 not be reduced below the amount necessary for the payment of
 416 principal and interest and reserves for principal and interest
 417 as required under the covenants of any bond resolution

418 outstanding on the date of establishment of the new interlocal
 419 agreement.

420 3. County and municipal governments shall use moneys
 421 received pursuant to this paragraph for transportation
 422 expenditures needed to meet the requirements of the capital
 423 improvements element of an adopted comprehensive plan or for
 424 expenditures needed to meet immediate local transportation
 425 problems and for other transportation-related expenditures that
 426 are critical for building comprehensive roadway networks by
 427 local governments. For purposes of this paragraph, expenditures
 428 for the construction of new roads, the reconstruction or
 429 resurfacing of existing paved roads, or the paving of existing
 430 graded roads shall be deemed to increase capacity and such
 431 projects shall be included in the capital improvements element
 432 of an adopted comprehensive plan. Expenditures for purposes of
 433 this paragraph shall not include routine maintenance of roads.

434 (2)(a) The tax levied pursuant to paragraph (1)(a) shall
 435 be collected and remitted in the same manner provided by ss.
 436 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to
 437 paragraph (1)(b) shall be collected and remitted in the same
 438 manner provided by s. 206.41(1)(e). The taxes remitted pursuant
 439 to this section shall be transferred to the Local Option Fuel
 440 Tax Trust Fund, which fund is created for distribution to the
 441 county and eligible municipal governments within the county in
 442 which the tax was collected ~~and which fund is subject to the~~
 443 ~~service charge imposed in chapter 215~~. The tax shall be
 444 distributed monthly by the department in the same manner
 445 provided by s. 336.021(1)(c) and (d). ~~The department shall~~

446 ~~deduct the administrative costs incurred by it in collecting,~~
 447 ~~administering, enforcing, and distributing back to the counties~~
 448 ~~the tax, which administrative costs may not exceed 2 percent of~~
 449 ~~collections authorized by this section. The total administrative~~
 450 ~~costs shall be prorated among those counties levying the tax~~
 451 ~~according to the following formula, which shall be revised on~~
 452 ~~July 1 of each year: Two-thirds of the amount deducted shall be~~
 453 ~~based on the county's proportional share of the number of~~
 454 ~~dealers who are registered for purposes of chapter 212 on June~~
 455 ~~30 of the preceding state fiscal year, and one-third of the~~
 456 ~~amount deducted shall be based on the county's share of the~~
 457 ~~total amount of the tax collected during the preceding state~~
 458 ~~fiscal year. The department has the authority to prescribe and~~
 459 ~~publish all forms upon which reports shall be made to it and~~
 460 ~~other forms and records deemed to be necessary for proper~~
 461 ~~administration and collection of the taxes levied by any county~~
 462 ~~and shall promulgate such rules as may be necessary for the~~
 463 ~~enforcement of this section, which rules shall have the full~~
 464 ~~force and effect of law. The provisions of ss. 206.026, 206.027,~~
 465 ~~206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,~~
 466 ~~206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,~~
 467 ~~206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,~~
 468 ~~206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,~~
 469 ~~206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48,~~
 470 ~~206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873,~~
 471 ~~206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far~~
 472 ~~as practicable, be applicable to the levy and collection of~~

473 taxes imposed pursuant to this section as if fully set out in
 474 this section.

475 (10) For the purposes of this section, the term
 476 "transportation expenditures" means expenditures by the local
 477 government from local or state shared revenue sources, excluding
 478 expenditures of bond proceeds, for the following programs:

479 (a) Public transportation operations and maintenance.

480 (b) Roadway and right-of-way maintenance and equipment and
 481 structures used primarily for the storage and maintenance of
 482 such equipment.

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

484 (d) Street lighting.

485 (e) Traffic signs, traffic engineering, signalization, and
 486 pavement markings.

487 (f) Bridge maintenance and operation.

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

491 (11) In addition to the uses specified in subsection (7),
 492 the governing body of a county with a population of 50,000 or
 493 less on April 1, 1992, or the governing body of a municipality
 494 within such a county, may use the proceeds of the tax levied
 495 pursuant to paragraph (1)(a) in any fiscal year to fund
 496 infrastructure projects, if such projects are consistent with
 497 the local government's approved comprehensive plan or, if the
 498 approval or denial of the plan has not become final, consistent
 499 with the plan last submitted to the state land planning agency.

500 In addition, no more than an amount equal to the proceeds from 4

501 cents per gallon of the tax imposed pursuant to paragraph (1)(a)
 502 may be used by such county for the express and limited purpose
 503 of paying for a court-ordered refund of special assessments.
 504 Except as provided in subsection (7), such funds shall not be
 505 used for the operational expenses of any infrastructure. Such
 506 funds may be used for infrastructure projects under this
 507 subsection only after the local government, prior to the fiscal
 508 year in which the funds are proposed to be used, or if pledged
 509 for bonded indebtedness, prior to the fiscal year in which the
 510 bonds will be issued, has held a duly noticed public hearing on
 511 the proposed use of the funds and has adopted a resolution
 512 certifying that the local government has met all of the
 513 transportation needs identified in its approved comprehensive
 514 plan or, if the approval or denial of the plan has not become
 515 final, consistent with the plan last submitted to the state land
 516 planning agency. The proceeds shall not be pledged for bonded
 517 indebtedness for a period exceeding 10 years, except for the
 518 express and limited purpose of using such proceeds in any fiscal
 519 year to pay a court-ordered refund of special assessments. The
 520 proceeds may be pledged for bonded indebtedness not exceeding 15
 521 years. For the purposes of this subsection, the term
 522 "infrastructure" has the same meaning as provided in s. 212.055.

523 Section 13. Use of revenues derived from elimination of
 524 deduction of administrative costs on certain taxes.--Beginning
 525 July 1, 2005, the increased revenues derived from the
 526 elimination of the deduction of administrative costs from the
 527 proceeds of the fuel sales taxes on motor fuel and diesel fuel
 528 under s. 206.606, Florida Statutes, the State Comprehensive

529 Enhanced Transportation System Tax under s. 206.608, Florida
 530 Statutes, and the local option fuel taxes on motor fuel and
 531 diesel fuel under s. 336.025, Florida Statutes, shall be
 532 deposited into the State Transportation Trust Fund and used to
 533 fund the County Incentive Grant Program.

534 Section 14. Use of revenues derived from elimination of
 535 deduction of service charges.--Beginning July 1, 2005, the
 536 increased revenues derived from the elimination of the deduction
 537 of the service charges imposed under s. 215.20(1) and (3),
 538 Florida Statutes, from the Fuel Tax Collection Trust Fund, all
 539 taxes on motor fuels other than gasoline levied under s.
 540 206.87(1)(a) and part IV of chapter 206, Florida Statutes, the
 541 State Alternative Fuel User Fee Clearing Trust Fund, the Local
 542 Alternative Fuel User Fee Clearing Trust Fund, and the Local
 543 Option Fuel Tax Trust Fund shall be deposited into the State
 544 Transportation Trust Fund and used to fund the County Incentive
 545 Grant Program, except the increased revenues derived from the
 546 elimination of the deduction of the service charge imposed under
 547 s. 215.20(1), Florida Statutes, from the proceeds of any tax
 548 levied by a county under s. 336.025(1)(b), Florida Statutes,
 549 shall be returned directly to the county levying such tax.

550 Section 15. Notwithstanding any other provision of law,
 551 the requirements of ss. 206.46(3) and 206.606(2), Florida
 552 Statutes, shall not apply to any funding contained in this act.

553 Section 16. This act shall take effect July 1, 2005.