

1 Program rather than deposited in the General
2 Revenue Fund in certain fiscal years; amending
3 ss. 206.41, 336.021, 336.025, F.S.; providing
4 that the rates of the ninth-cent fuel tax on
5 motor fuel and the local option fuel tax on
6 motor fuel, if approved by counties through
7 referendum or adoption of a local ordinance,
8 may be adjusted annually based on the Consumer
9 Price Index; providing for notification of tax
10 rates by the Department of Revenue; eliminating
11 the deduction of administrative costs from the
12 proceeds of the local option fuel taxes on
13 motor fuel and diesel fuel; expanding the uses
14 of proceeds from local option fuel taxes on
15 motor fuel and diesel fuel; including governing
16 bodies of certain municipalities as authorized
17 users of certain proceeds; repealing s.
18 215.211(3), F.S., which provides for future
19 reduction and elimination of the 7-percent
20 service charge deducted from proceeds of the
21 local option fuel tax distributed under s.
22 336.025, F.S.; exempting funds generated by the
23 act from certain provisions requiring 15
24 percent of transportation funds be earmarked
25 for public transportation; providing an
26 effective date.

27
28 Be It Enacted by the Legislature of the State of Florida:

29
30 Section 1. Subsection (1) of section 206.606, Florida
31 Statutes, is amended to read:

1 206.606 Distribution of certain proceeds.--

2 (1) Moneys collected pursuant to ss. 206.41(1)(g) and
3 206.87(1)(e) shall be deposited in the Fuel Tax Collection
4 Trust Fund. Such moneys, after deducting ~~the service charges~~
5 ~~imposed by s. 215.20,~~ the refunds granted pursuant to s.
6 206.41, ~~and the administrative costs incurred by the~~
7 ~~department in collecting, administering, enforcing, and~~
8 ~~distributing the tax, which administrative costs may not~~
9 ~~exceed 2 percent of collections,~~ shall be distributed monthly
10 to the State Transportation Trust Fund, except that:

11 (a) \$6.30 million shall be transferred to the
12 Department of Environmental Protection in each fiscal year and
13 deposited in the Invasive Plant Control Trust Fund to be used
14 for aquatic plant management, including nonchemical control of
15 aquatic weeds, research into nonchemical controls, and
16 enforcement activities. Beginning in fiscal year 1993-1994,
17 the department shall allocate at least \$1 million of such
18 funds to the eradication of melaleuca.

19 (b) \$2.5 million shall be transferred to the State
20 Game Trust Fund in the Fish and Wildlife Conservation
21 Commission in each fiscal year and used for recreational
22 boating activities, and freshwater fisheries management and
23 research. The transfers must be made in equal monthly amounts
24 beginning on July 1 of each fiscal year. The commission shall
25 annually determine where unmet needs exist for boating-related
26 activities, and may fund such activities in counties where,
27 due to the number of vessel registrations, sufficient
28 financial resources are unavailable.

29 1. A minimum of \$1.25 million shall be used to fund
30 local projects to provide recreational channel marking, public
31 launching facilities, aquatic plant control, and other local

1 boating related activities. In funding the projects, the
2 commission shall give priority consideration as follows:

3 a. Unmet needs in counties with populations of 100,000
4 or less.

5 b. Unmet needs in coastal counties with a high level
6 of boating related activities from individuals residing in
7 other counties.

8 2. The remaining \$1.25 million may be used for
9 recreational boating activities and freshwater fisheries
10 management and research.

11 3. The commission is authorized to adopt rules
12 pursuant to ss. 120.536(1) and 120.54 to implement a Florida
13 Boating Improvement Program similar to the program
14 administered by the Department of Environmental Protection and
15 established in rules 62D-5.031 - 62D-5.036, Florida
16 Administrative Code, to determine projects eligible for
17 funding under this subsection.

18
19 On February 1 of each year, the commission shall file an
20 annual report with the President of the Senate and the Speaker
21 of the House of Representatives outlining the status of its
22 Florida Boating Improvement Program, including the projects
23 funded, and a list of counties whose needs are unmet due to
24 insufficient financial resources from vessel registration
25 fees.

26 (c) 0.65 percent of moneys collected pursuant to s.
27 206.41(1)(g) shall be transferred to the Agricultural
28 Emergency Eradication Trust Fund.

29 (d) A portion of the moneys attributable to the sale
30 of motor and diesel fuel at marinas shall be transferred from
31 the Fuel Tax Collection Trust Fund to the Marine Resources

1 Conservation Trust Fund in the Fish and Wildlife Conservation
2 Commission as follows:

- 3 1. \$2.5 million in fiscal year 2003-2004;
- 4 2. \$5.0 million in fiscal year 2004-2005;
- 5 3. \$8.5 million in fiscal year 2005-2006;
- 6 4. \$10.9 million in fiscal year 2006-2007; and
- 7 5. \$13.4 million in fiscal year 2007-2008 and each
8 fiscal year thereafter.

9 Section 2. Section 206.608, Florida Statutes, is
10 amended to read:

11 206.608 State Comprehensive Enhanced Transportation
12 System Tax; deposit of proceeds; distribution.--Moneys
13 received pursuant to ss. 206.41(1)(f) and 206.87(1)(d) shall
14 be deposited in the Fuel Tax Collection Trust Fund, ~~and, after~~
15 ~~deducting the service charge imposed in chapter 215 and~~
16 ~~administrative costs incurred by the department in collecting,~~
17 ~~administering, enforcing, and distributing the tax, which~~
18 ~~administrative costs may not exceed 2 percent of collections,~~
19 shall be distributed as follows:

20 (1) 0.65 percent of the proceeds of the tax levied
21 pursuant to s. 206.41(1)(f) shall be transferred to the
22 Agricultural Emergency Eradication Trust Fund.

23 (2) The remaining proceeds of the tax levied pursuant
24 to s. 206.41(1)(f) and all of the proceeds from the tax
25 imposed by s. 206.87(1)(d) shall be transferred into the State
26 Transportation Trust Fund, and may be used only for projects
27 in the adopted work program in the district in which the tax
28 proceeds are collected and, to the maximum extent feasible,
29 such moneys shall be programmed for use in the county where
30 collected. However, no revenue from the taxes imposed pursuant
31 to ss. 206.41(1)(f) and 206.87(1)(d) in a county shall be

1 expended unless the projects funded with such revenues have
2 been included in the work program adopted pursuant to s.
3 339.135.

4 Section 3. Use of revenue derived from elimination of
5 deduction of administrative costs on certain taxes.--Beginning
6 July 1, 2005, the increased revenues derived from the
7 elimination of the deduction of administrative costs from the
8 proceeds of the fuel sales taxes on motor fuel and diesel fuel
9 under section 206.606, Florida Statutes, the State
10 Comprehensive Enhanced Transportation System Tax under section
11 206.608, Florida Statutes, and the local option fuel taxes on
12 motor fuel and diesel fuel under section 336.025, Florida
13 Statutes, shall be deposited in the State Transportation Trust
14 Fund and used to fund the County Incentive Grant Program, with
15 50 percent of the funds collected to be spent in the county of
16 origin.

17 Section 4. Paragraph (p) of subsection (4) of section
18 215.20, Florida Statutes, is amended to read:

19 215.20 Certain income and certain trust funds to
20 contribute to the General Revenue Fund.--

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

25 (p) Within the Department of Revenue:

- 26 1. The Additional Court Cost Clearing Trust Fund.
- 27 2. The Administrative Trust Fund.
- 28 3. The Apalachicola Bay Oyster Surcharge Clearing
29 Trust Fund.
- 30 4. The Certification Program Trust Fund.
- 31 5. ~~The Fuel Tax Collection Trust Fund.~~

- 1 ~~5.6.~~ The Land Reclamation Trust Fund.
2 ~~7.~~ ~~The Local Alternative Fuel User Fee Clearing Trust~~
3 ~~Fund.~~
4 ~~8.~~ ~~The Local Option Fuel Tax Trust Fund.~~
5 ~~6.9.~~ The Motor Vehicle Rental Surcharge Clearing Trust
6 Fund.
7 ~~7.10.~~ The Motor Vehicle Warranty Trust Fund.
8 ~~8.11.~~ The Oil and Gas Tax Trust Fund.
9 ~~9.12.~~ The Secondhand Dealer and Secondary Metals
10 Recycler Clearing Trust Fund.
11 ~~10.13.~~ The Severance Tax Solid Mineral Trust Fund.
12 ~~14.~~ ~~The State Alternative Fuel User Fee Clearing Trust~~
13 ~~Fund.~~
14 ~~15.~~ ~~All taxes levied on motor fuels other than~~
15 ~~gasoline levied pursuant to the provisions of s. 206.87(1)(a).~~

16
17 The enumeration of the foregoing moneys or trust funds shall
18 not prohibit the applicability thereto of s. 215.24 should the
19 Governor determine that for the reasons mentioned in s. 215.24
20 the money or trust funds should be exempt herefrom, as it is
21 the purpose of this law to exempt income from its force and
22 effect when, by the operation of this law, federal matching
23 funds or contributions or private grants to any trust fund
24 would be lost to the state.

25 Section 5. Paragraphs (v), (w), (x), (y), and (z) are
26 added to subsection (1) of section 215.22, Florida Statutes,
27 to read:

28 215.22 Certain income and certain trust funds
29 exempt.--
30
31

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

4 (v) The Fuel Tax Collection Trust Fund created by s.
5 206.875.

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

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

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

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

14 Section 6. Use of revenues derived from elimination of
15 deduction of service charges.--Beginning July 1, 2005, the
16 increased revenues derived from the elimination of the
17 deduction of the service charges imposed under section
18 215.20(1) and (3), Florida Statutes, from the Fuel Tax
19 Collection Trust Fund, all taxes on motor fuels other than
20 gasoline levied under section 206.87(1)(a) and part IV of
21 chapter 206, Florida Statutes, the State Alternative Fuel User
22 Fee Clearing Trust Fund, the Local Alternative Fuel User Fee
23 Clearing Trust Fund, and the Local Option Fuel Tax Trust Fund
24 shall be deposited in the State Transportation Trust Fund and
25 used to fund the County Incentive Grant Program, except that
26 the increased revenues derived from the elimination of the
27 deduction of the service charge imposed under section
28 215.20(1), Florida Statutes, from the proceeds of any tax
29 levied by a county under section 336.025(1)(b), Florida
30 Statutes, shall be returned directly to the county levying
31 such tax.

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

3 206.875 Allocation of tax.--

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

17 Section 8. Section 206.879, Florida Statutes, is
18 amended to read:

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

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

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

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

15 Section 9. Section 206.9845, Florida Statutes, is
16 amended to read:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 subsection (3), to the department to be deposited into the
2 State Transportation Trust Fund. Thirty percent of such moneys
3 shall be used to fund the County Incentive Grant Program
4 provided for under s. 339.2817, of which half must be
5 allocated to the county of origin.

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

8 206.41 State taxes imposed on motor fuel.--

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

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

15 2. Beginning January 1, 2006, and on January 1 of each
16 year thereafter, counties may, by referendum or by a super
17 majority vote of the county commission, provide that the tax
18 rate set forth in subparagraph 1. be adjusted by the
19 percentage change in the average of the Consumer Price Index
20 issued by the United States Department of Labor for the most
21 recent 12-month period ending September 30 and rounded to the
22 nearest tenth of a cent, as determined by the Department of
23 Revenue. However, the tax rate may not be less than 1 cent a
24 gallon.

25 3. All impositions and rate changes of the tax shall
26 be levied before July 1, to be effective January 1 of the
27 following year.

28 4. A certified copy of the referendum placed on the
29 ballot by the board of county commissioners or of the
30 ordinance that authorizes the indexing of the tax authorized
31 by this section must be furnished by the county to the

1 Department of Revenue within 10 days after the approval of the
2 referendum or the adoption of the ordinance indexing the tax.

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

7 (e)1. An additional tax of between 1 cent and 11 cents
8 per net gallon may be imposed on motor fuel by each county,
9 which shall be designated as the "local option fuel tax."

10 This tax shall be levied and used as provided in s. 336.025.

11 2. Beginning January 1, 2006, and on January 1 of each
12 year thereafter, counties may, by referendum or by a super
13 majority vote of the county commission, provide that the tax
14 rate set forth in s. 336.025(1)(a) and (b) be adjusted by the
15 percentage change in the average of the Consumer Price Index
16 issued by the United States Department of Labor for the most
17 recent 12-month period ending September 30 and rounded to the
18 nearest tenth of a cent, as determined by the Department of
19 Revenue. However, the tax rate may not be less than the rate
20 per gallon levied pursuant to subparagraph 1.

21 3. All impositions and rate changes of the tax shall
22 be levied before July 1, to be effective January 1 of the
23 following year.

24 4. A certified copy of the referendum placed on the
25 ballot by the board of county commissioners or of the
26 ordinance that authorizes the indexing of the tax authorized
27 by this section must be furnished by the county to the
28 Department of Revenue within 10 days after the approval of the
29 referendum or the adoption of the ordinance indexing the tax.

30 5. The department shall notify each terminal supplier,
31 position holder, wholesaler, and importer of the tax rate

1 applicable under this paragraph for the 12-month period
2 beginning January 1.

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

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

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

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

24 Section 14. Paragraph (a) of subsection (1) of section
25 336.021, Florida Statutes, is amended to read:

26 336.021 County transportation system; levy of
27 ninth-cent fuel tax on motor fuel and diesel fuel.--

28 (1)(a)1. Any county in the state, by extraordinary
29 vote of the membership of its governing body or subject to a
30 referendum, may levy the tax imposed by ss. 206.41(1)(d) and
31 206.87(1)(b).

1 2. The rate of the ninth-cent fuel tax on motor fuel
2 shall be adjusted each January 1 as provided in s.
3 206.41(1)(d)2. The rate of any such tax being levied on that
4 date shall be automatically adjusted. Any referendum or
5 ordinance levying such a tax which was adopted on or after
6 July 1, 2005, must specify that the rate of the tax is subject
7 to adjustment as provided in s. 206.41(1)(d)2.

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

11 Section 15. Paragraphs (a) and (b) of subsection (1),
12 paragraph (a) of subsection (2), and subsections (7) and (8)
13 of section 336.025, Florida Statutes, are amended to read:

14 336.025 County transportation system; levy of local
15 option fuel tax on motor fuel and diesel fuel.--

16 (1)(a) In addition to other taxes allowed by law,
17 there may be levied as provided in ss. 206.41(1)(e) and
18 206.87(1)(c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or
19 6-cent local option fuel tax upon every gallon of motor fuel
20 and diesel fuel sold in a county and taxed under the
21 provisions of part I or part II of chapter 206. The rates of
22 the local option fuel tax on motor fuel authorized by this
23 paragraph shall be adjusted each January 1 as provided in s.
24 206.41(1)(e)2. The rate of any such tax being levied on that
25 date shall be automatically adjusted. Any referendum or
26 ordinance levying such a tax which was adopted on or after
27 July 1, 2005, must specify that the rate of tax is subject to
28 adjustment as provided in s. 206.41(1)(e)2.

29 1. All impositions and rate changes of the tax shall
30 be levied before July 1 to be effective January 1 of the
31 following year for a period not to exceed 30 years, and the

1 applicable method of distribution shall be established
2 pursuant to subsection (3) or subsection (4). However, levies
3 of the tax which were in effect on July 1, 2002, and which
4 expire on August 31 of any year may be reimposed at the
5 current authorized rate effective September 1 of the year of
6 expiration. Upon expiration, the tax may be relieved provided
7 that a redetermination of the method of distribution is made
8 as provided in this section.

9 2. County and municipal governments shall utilize
10 moneys received pursuant to this paragraph only for
11 transportation expenditures.

12 3. Any tax levied pursuant to this paragraph may be
13 extended on a majority vote of the governing body of the
14 county. A redetermination of the method of distribution shall
15 be established pursuant to subsection (3) or subsection (4),
16 if, after July 1, 1986, the tax is extended or the tax rate
17 changed, for the period of extension or for the additional
18 tax.

19 (b) In addition to other taxes allowed by law, there
20 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,
21 3-cent, 4-cent, or 5-cent local option fuel tax upon every
22 gallon of motor fuel sold in a county and taxed under the
23 provisions of part I of chapter 206. The tax shall be levied
24 by an ordinance adopted by a majority ~~plus one~~ vote of the
25 membership of the governing body of the county or by
26 referendum. The rate of the local option fuel tax on motor
27 fuel authorized by this paragraph shall be adjusted each
28 January 1 as provided in s. 206.41(1)(e)2. The rate of any
29 such tax being levied on that date shall be automatically
30 adjusted. Any referendum or ordinance levying such a tax which
31 was adopted on or after July 1, 2005, must specify that the

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

3 1. All impositions and rate changes of the tax shall
4 be levied before July 1, to be effective January 1 of the
5 following year. However, levies of the tax which were in
6 effect on July 1, 2002, and which expire on August 31 of any
7 year may be reimposed at the current authorized rate effective
8 September 1 of the year of expiration.

9 2. The county may, prior to levy of the tax, establish
10 by interlocal agreement with one or more municipalities
11 located therein, representing a majority of the population of
12 the incorporated area within the county, a distribution
13 formula for dividing the entire proceeds of the tax among
14 county government and all eligible municipalities within the
15 county. If no interlocal agreement is adopted before the
16 effective date of the tax, tax revenues shall be distributed
17 pursuant to the provisions of subsection (4). If no interlocal
18 agreement exists, a new interlocal agreement may be
19 established prior to June 1 of any year pursuant to this
20 subparagraph. However, any interlocal agreement agreed to
21 under this subparagraph after the initial levy of the tax or
22 change in the tax rate authorized in this section shall under
23 no circumstances materially or adversely affect the rights of
24 holders of outstanding bonds which are backed by taxes
25 authorized by this paragraph, and the amounts distributed to
26 the county government and each municipality shall not be
27 reduced below the amount necessary for the payment of
28 principal and interest and reserves for principal and interest
29 as required under the covenants of any bond resolution
30 outstanding on the date of establishment of the new interlocal
31 agreement.

1 3. County and municipal governments shall use moneys
2 received pursuant to this paragraph for transportation
3 expenditures needed to meet the requirements of the capital
4 improvements element of an adopted comprehensive plan or for
5 expenditures needed to meet immediate local transportation
6 problems and for other transportation-related expenditures
7 that are critical for building comprehensive roadway networks
8 by local governments. For purposes of this paragraph,
9 expenditures for the construction of new roads, the
10 reconstruction or resurfacing of existing paved roads, or the
11 paving of existing graded roads shall be deemed to increase
12 capacity and such projects shall be included in the capital
13 improvements element of an adopted comprehensive plan.
14 Expenditures for purposes of this paragraph shall not include
15 routine maintenance of roads.

16 (2)(a) The tax levied pursuant to paragraph (1)(a)
17 shall be collected and remitted in the same manner provided by
18 ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to
19 paragraph (1)(b) shall be collected and remitted in the same
20 manner provided by s. 206.41(1)(e). The taxes remitted
21 pursuant to this section shall be transferred to the Local
22 Option Fuel Tax Trust Fund, which fund is created for
23 distribution to the county and eligible municipal governments
24 within the county in which the tax was collected ~~and which~~
25 ~~fund is subject to the service charge imposed in chapter 215.~~
26 The tax shall be distributed monthly by the department in the
27 same manner provided by s. 336.021(1)(c) and (d). ~~The~~
28 ~~department shall deduct the administrative costs incurred by~~
29 ~~it in collecting, administering, enforcing, and distributing~~
30 ~~back to the counties the tax, which administrative costs may~~
31 ~~not exceed 2 percent of collections authorized by this~~

1 ~~section. The total administrative costs shall be prorated~~
2 ~~among those counties levying the tax according to the~~
3 ~~following formula, which shall be revised on July 1 of each~~
4 ~~year: Two thirds of the amount deducted shall be based on the~~
5 ~~county's proportional share of the number of dealers who are~~
6 ~~registered for purposes of chapter 212 on June 30 of the~~
7 ~~preceding state fiscal year, and one third of the amount~~
8 ~~deducted shall be based on the county's share of the total~~
9 ~~amount of the tax collected during the preceding state fiscal~~
10 ~~year.~~ The department has the authority to prescribe and
11 publish all forms upon which reports shall be made to it and
12 other forms and records deemed to be necessary for proper
13 administration and collection of the taxes levied by any
14 county and shall adopt ~~promulgate~~ such rules as may be
15 necessary for the enforcement of this section, which rules
16 shall have the full force and effect of law. The provisions
17 of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054,
18 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095,
19 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16,
20 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205,
21 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41,
22 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59,
23 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874,
24 206.8741, 206.94, and 206.945 shall, as far as practicable, be
25 applicable to the levy and collection of taxes imposed
26 pursuant to this section as if fully set out in this section.

27 (7) For the purposes of this section, the term
28 "transportation expenditures" means expenditures by the local
29 government from local or state shared revenue sources,
30 excluding expenditures of bond proceeds, for the following
31 programs:

- 1 (a) Public transportation operations and maintenance.
- 2 (b) Roadway and right-of-way maintenance and equipment
3 and structures used primarily for the storage and maintenance
4 of such equipment.
- 5 (c) Roadway and right-of-way drainage.
- 6 (d) Street lighting.
- 7 (e) Traffic signs, traffic engineering, signalization,
8 and pavement markings.
- 9 (f) Bridge maintenance and operation.
- 10 (g) Debt service and current expenditures for
11 transportation capital projects in the foregoing program
12 areas, including construction or reconstruction of roads and
13 sidewalks.
- 14 (8) In addition to the uses specified in subsection
15 (7), the governing body of a county with a population of
16 50,000 or fewer ~~less~~ on April 1, 1992, or the governing body
17 of a municipality within such a county, may use the proceeds
18 of the tax levied pursuant to paragraph (1)(a) in any fiscal
19 year to fund infrastructure projects, if such projects are
20 consistent with the local government's approved comprehensive
21 plan or, if the approval or denial of the plan has not become
22 final, consistent with the plan last submitted to the state
23 land planning agency. In addition, no more than an amount
24 equal to the proceeds from 4 cents per gallon of the tax
25 imposed pursuant to paragraph (1)(a) may be used by such
26 county for the express and limited purpose of paying for a
27 court-ordered refund of special assessments. Except as
28 provided in subsection (7), such funds shall not be used for
29 the operational expenses of any infrastructure. Such funds may
30 be used for infrastructure projects under this subsection only
31 after the local government, prior to the fiscal year in which

1 | the funds are proposed to be used, or if pledged for bonded
2 | indebtedness, prior to the fiscal year in which the bonds will
3 | be issued, has held a duly noticed public hearing on the
4 | proposed use of the funds and has adopted a resolution
5 | certifying that the local government has met all of the
6 | transportation needs identified in its approved comprehensive
7 | plan or, if the approval or denial of the plan has not become
8 | final, consistent with the plan last submitted to the state
9 | land planning agency. The proceeds shall not be pledged for
10 | bonded indebtedness for a period exceeding 10 years, except
11 | that, for the express and limited purpose of using such
12 | proceeds in any fiscal year to pay a court-ordered refund of
13 | special assessments, the proceeds may be pledged for bonded
14 | indebtedness not exceeding 15 years. For the purposes of this
15 | subsection, the term "infrastructure" has the same meaning as
16 | provided in s. 212.055.

17 | Section 16. Subsection (3) of section 215.211, Florida
18 | Statutes, is repealed.

19 | Section 17. Notwithstanding any other law to the
20 | contrary, the requirements of sections 206.46(3) and
21 | 206.606(2), Florida Statutes, do not apply to any funding
22 | contained in this act.

23 | Section 18. This act shall take effect July 1, 2005.

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26 | SENATE SUMMARY

27 | Eliminates the deduction of service charges from sales of
28 | motor fuels and diesel fuel. Provides for the use and
29 | distribution of the funds made available thereby.
30 | Authorizes certain counties to index the tax on motor
31 | fuel and diesel fuel.