

HB 527

2007

1                                   A bill to be entitled  
 2           An act relating to taxes on motor fuel; amending s.  
 3           206.41, F.S.; authorizing counties to index certain motor  
 4           fuel tax rates by ordinance; providing requirements for  
 5           the counties and the Department of Revenue; providing an  
 6           effective date.

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

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

12           206.41 State taxes imposed on motor fuel.--

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

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

19           2. Beginning January 1, 2008, and on January 1 of each  
 20           year thereafter, counties may provide by ordinance that the tax  
 21           rate set forth in subparagraph 1. be adjusted by the percentage  
 22           change in the average of the Consumer Price Index compiled by  
 23           the United States Department of Labor for the most recent 12-  
 24           month period ending September 30, 2006, and rounded to the  
 25           nearest tenth of a cent.

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

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29       4. A certified copy of the ordinance that authorizes the  
30 indexing of the tax authorized by subparagraph 2. must be  
31 furnished by the county to the Department of Revenue within 10  
32 days after the adoption of the ordinance indexing the tax.

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

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

41       2. Beginning January 1, 2008, and on January 1 of each  
42 year thereafter, counties may provide by ordinance that the tax  
43 rate set forth in subparagraph 1. be adjusted by the percentage  
44 change in the average of the Consumer Price Index compiled by  
45 the United States Department of Labor for the most recent 12-  
46 month period ending September 30, compared to the average for  
47 the base year, which is the 12-month period ending September 30,  
48 2006, and rounded to the nearest tenth of a cent.

49       3. All impositions and rate changes of the tax shall be  
50 levied before July 1, to be effective January 1 of the following  
51 year.

52       4. A certified copy of the ordinance that authorizes the  
53 indexing of the tax authorized by subparagraph 2. must be  
54 furnished by the county to the Department of Revenue within 10  
55 days after the adoption of the ordinance indexing the tax.

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

60           Section 2. This act shall take effect July 1, 2007.