

By Senator Altman

24-01609-10

20101774

1 A bill to be entitled
2 An act relating to gasoline and oil inspection fees;
3 amending s. 525.09, F.S.; imposing an inspection fee
4 on certain alternative fuels; providing an effective
5 date.

6
7 Be It Enacted by the Legislature of the State of Florida:

8
9 Section 1. Section 525.09, Florida Statutes, is amended to
10 read:

11 525.09 Inspection fee.—

12 (1) For the purpose of defraying the expenses incident to
13 inspecting, testing, and analyzing petroleum fuels in this
14 state, there shall be paid to the department a charge of one-
15 eighth cent per gallon on all gasoline, alternative fuel, as
16 defined in s. 525.01(1)(c)1. or 2., kerosene (except when used
17 as aviation turbine fuel), and #1 fuel oil for sale or use in
18 this state. This inspection fee shall be imposed in the same
19 manner as the motor fuel tax pursuant to s. 206.41. Payment
20 shall be made on or before the 25th day of each month.

21 (2) If any company fails to make the payment herein
22 provided on or before the 25th day of each month, the department
23 may add 10 percent to the amount of such taxes already due as a
24 penalty for failure of the company to make the report and
25 payment by the 25th day of each month. The department shall
26 proceed to collect the tax, together with all costs incident to
27 collection by the same methods as other delinquent taxes are
28 collected by law.

29 (3) All remittances to the department for the inspection

24-01609-10

20101774__

30 tax herein provided shall be accompanied by a detailed report
31 under oath showing the number of gallons of gasoline,
32 alternative fuel, kerosene, or #1 fuel oil sold and delivered in
33 each county.

34 (4) No inspection fee shall be charged on petroleum fuels
35 unloaded in any of the Florida ports for shipment into other
36 states.

37 Section 2. This act shall take effect July 1, 2010.