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LEGISLATIVE ACTION

Senate

House

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Floor: WD

05/03/2011 08:31 AM

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Senator Gardiner moved the following:

**Senate Amendment (with title amendment)**

Between lines 223 and 224

insert:

Section 2. Paragraph (f) is added to subsection (4) of section 206.41, Florida Statutes, to read:

206.41 State taxes imposed on motor fuel.—

(4)

(f) The portion of the tax imposed by paragraph (1) (g) which results from the collection of such taxes paid by a county sheriff on motor fuel or diesel fuel for use in a motor vehicle operated by the county sheriff shall be returned to the county sheriff for use by the county sheriff to offset the cost of



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14 motor fuel and diesel fuel to the county sheriff. A county  
15 sheriff, when licensed as a local government user, is entitled  
16 to take a credit on the monthly diesel fuel tax return not to  
17 exceed the tax imposed under paragraphs (1)(b) and (g) on those  
18 gallons that would otherwise be eligible for refund.

19 Section 3. Section 206.625, Florida Statutes, is amended to  
20 read:

21 206.625 Return of tax to municipalities, counties, ~~and~~  
22 school districts, and county sheriffs.—

23 (1) Those portions of the county fuel tax imposed by s.  
24 206.41(1)(b) which result from the collection of such tax paid  
25 by a municipality or county on motor fuel for use in a motor  
26 vehicle operated by it shall be returned to the governing body  
27 of each such municipality or county according to the  
28 administrative procedures in s. 206.41 for the construction,  
29 reconstruction, and maintenance of roads and streets within the  
30 respective municipality or county.

31 (2) Those portions of the county fuel tax imposed by s.  
32 206.41(1)(b) which result from the collection of such tax paid  
33 by a school district, or by a private contractor operating  
34 school buses for a school district, on motor fuel for use in a  
35 motor vehicle operated by such district or private contractor  
36 shall be returned to the governing body of each such school  
37 district according to the administrative procedures in s. 206.41  
38 to be used to fund construction, reconstruction, and maintenance  
39 of roads and streets within the school district required as a  
40 result of new school construction or renovation of existing  
41 schools. The school board shall select the projects to be  
42 funded; however, first priority shall be given to projects



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43 required as the result of new school construction, unless a  
44 waiver is granted by the affected county or municipal  
45 government.

46 (3) Those portions of the county fuel tax imposed by s.  
47 206.41(1)(b) which result from the collection of such tax paid  
48 by a county sheriff on motor fuel for use in a motor vehicle  
49 operated by the county sheriff shall be returned to the county  
50 sheriff to offset the cost of motor fuel to the county sheriff.

51  
52 ===== T I T L E A M E N D M E N T =====

53 And the title is amended as follows:

54  
55 Delete line 6  
56 and insert:

57  
58 requirement for legislative ratification; amending s.  
59 206.41, F.S.; requiring that the portion of the tax  
60 paid by a county sheriff on motor fuel or diesel fuel  
61 for use in motor vehicles operated by the county  
62 sheriff be returned to the sheriff to offset the costs  
63 of motor and diesel fuel; providing for a credit on  
64 the monthly diesel fuel tax return; amending s.  
65 206.625, F.S.; requiring that the motor fuel tax paid  
66 by a county sheriff for motor fuel used in motor  
67 vehicles operated by the county sheriff be returned to  
68 the sheriff to offset the cost of motor fuel paid by  
69 the sheriff; amending s.