

By Senator Richter

37-01211-11

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1                                   A bill to be entitled  
2       An act relating to excise taxes; amending s. 206.9925,  
3       F.S.; replacing the term "petroleum products" with  
4       "pollutant" for purposes of part IV of ch. 206, F.S.  
5       and clarifying the definition; deleting provisions  
6       defining the terms "pollutants," "solvents," and  
7       "consume" for purposes of part IV of ch. 206, F.S.;  
8       amending s. 206.9935, F.S.; revising the amounts of  
9       excise taxes imposed on pollutants; deleting  
10      provisions providing for the revenues from the excise  
11      taxes to be deposited into the Coastal Protection  
12      Trust Fund, the Water Quality Assurance Trust Fund,  
13      the Inland Protection Trust Fund, and the Coastal  
14      Protection Trust Fund; amending s. 206.9941, F.S.;  
15      deleting the exemptions applicable to the excise tax  
16      on solvents; revising the exemption from the excise  
17      tax on petroleum products to apply to pollutants;  
18      amending s. 206.9942, F.S.; replacing the term  
19      "petroleum product" with the term "pollutant";  
20      deleting provisions relating to excise taxes on  
21      solvents and lead-acid batteries; amending s.  
22      206.9945, F.S.; deleting the application of a service  
23      charge on funds in the Fuel Tax Collection Trust Fund;  
24      providing for certain excise tax revenues to be  
25      transferred into the General Revenue Fund instead of  
26      the Coastal Protection Trust Fund and the Water  
27      Quality Assurance Trust Fund; providing for certain  
28      excise tax revenue to be transferred to the General  
29      Revenue Fund after revenue bonds for the Florida

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30 Inland Protection Financing Corporation have been  
31 satisfied; repealing s. 376.70, F.S., relating to a  
32 gross receipts tax levied on drycleaning facilities  
33 and dry drop-off facilities; repealing s. 376.71,  
34 F.S., relating to an exemption for uniform rental  
35 companies and linen supply companies from a  
36 registration fee and a gross receipts tax; repealing  
37 s. 376.75, F.S., relating to a tax on the production  
38 or importation of perchloroethylene; repealing s.  
39 403.717, F.S., relating to the requirements for waste  
40 tires and lead-acid batteries; repealing s. 403.718,  
41 F.S., relating to the imposition of a waste tire fee;  
42 repealing s. 403.7185, F.S., relating to the  
43 imposition of a lead-acid battery fee; repealing s.  
44 681.117, F.S., relating to a fee on the lease or sale  
45 of a motor vehicle; amending s. 213.053, F.S.;

46 providing for the future expiration of provisions  
47 authorizing the sharing of otherwise confidential  
48 information relating to waste tire fees, lead-acid  
49 battery fees, gross receipts taxes levied on  
50 drycleaning facilities and dry drop-off facilities,  
51 the tax relating to the production or importation of  
52 perchloroethylene, and motor vehicle warranty  
53 enforcement; amending ss. 72.011, 213.05, 376.301,  
54 376.307, 376.3078, and 403.709, F.S.; conforming  
55 cross-references to changes made by the act; providing  
56 for the application of the act to distributions of tax  
57 revenues; providing an effective date.

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

60  
61 Section 1. Section 206.9925, Florida Statutes, is amended  
62 to read:

63 206.9925 Definitions.—As used in this part:

64 (1) "Barrel" means 42 U.S. gallons at 60 °F.

65 (2) "Oil" means crude petroleum oil and other hydrocarbons,  
66 regardless of gravity, which are produced at the well in liquid  
67 form by ordinary production methods and which are not the result  
68 of condensation of gas after it leaves the reservoir.

69 (3) "Gas" means all natural gas, including casinghead gas,  
70 and all other hydrocarbons not defined as oil in subsection (2).

71 (4) "Pollutant" ~~"Petroleum product"~~ means any refined  
72 liquid commodity made wholly or partially from oil or gas, or  
73 blends or mixtures of oil with one or more liquid products or  
74 byproducts derived from oil or gas, or blends or mixtures of two  
75 or more liquid products or byproducts derived from oil or gas,  
76 and includes, but is not limited to, motor gasoline, gasohol,  
77 aviation gasoline, naphtha-type jet fuel, kerosene-type jet  
78 fuel, kerosene, distillate fuel oil, residual fuel oil, motor  
79 oil and other lubricants, naphtha of less than 400 °F for  
80 petroleum feed, special naphthas, road oil, still gas,  
81 unfinished oils, motor gas blending components, including  
82 petroleum-derived ethanol when used for such purpose, and  
83 aviation gas blending components. The term does not include a  
84 product intended for application to the human body or for use in  
85 personal hygiene products for human use or for ingestion.

86 ~~(5) "Pollutants" includes any petroleum product as defined~~  
87 ~~in subsection (4) as well as pesticides, ammonia, and chlorine;~~

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88 ~~lead acid batteries, including, but not limited to, batteries~~  
89 ~~that are a component part of other tangible personal property;~~  
90 ~~and solvents as defined in subsection (6), but the term excludes~~  
91 ~~liquefied petroleum gas, medicinal oils, and waxes. Products~~  
92 ~~intended for application to the human body or for use in human~~  
93 ~~personal hygiene or for human ingestion are not pollutants,~~  
94 ~~regardless of their contents. For the purpose of the tax imposed~~  
95 ~~under s. 206.9935(1), "pollutants" also includes crude oil.~~

96 ~~(6) "Solvents" means the following organic compounds, if~~  
97 ~~the listed organic compound is in liquid form: acetamide,~~  
98 ~~acetone, acetonitrile, acetophenone, amyl acetates (all),~~  
99 ~~aniline, benzene, butyl acetates (all), butyl alcohols (all),~~  
100 ~~butyl benzyl phthalate, carbon disulfide, carbon tetrachloride,~~  
101 ~~chlorobenzene, chloroform, cumene, cyclohexane, cyclohexanone,~~  
102 ~~dibutyl phthalate, dichlorobenzenes (all),~~  
103 ~~dichlorodifluoromethane, diethyl phthalate, dimethyl phthalate,~~  
104 ~~dioctyl phthalate (di-2-ethyl hexyl phthalate), n-dioctyl~~  
105 ~~phthalate, 1,4-dioxane, petroleum-derived ethanol, ethyl~~  
106 ~~acetate, ethyl benzene, ethylene dichloride, 2-ethoxy ethanol~~  
107 ~~(ethylene glycol ethyl ether), ethylene glycol, furfural,~~  
108 ~~formaldehyde, n-hexane, isophorone, isopropyl alcohol, methanol,~~  
109 ~~2-methoxy ethanol (ethylene glycol methyl ether), methyl tert-~~  
110 ~~butyl ether, methylene chloride (dichloromethane), methyl ethyl~~  
111 ~~ketone, methyl isobutyl ketone, mineral spirits, 140-F naphtha,~~  
112 ~~naphthalene, nitrobenzene, 2-nitropropane, pentachlorobenzene,~~  
113 ~~phenol, perchloroethylene (tetrachloroethylene), stoddard~~  
114 ~~solvent, tetrahydrofuran, toluene, 1,1,1-trichloroethane,~~  
115 ~~trichloroethylene, 1,1,2-trichloro-1,2,2-trifluoroethane, and~~  
116 ~~xylenes (all).~~

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117 ~~(7) "Consume" means to destroy or to alter the chemical or~~  
118 ~~physical structure of a solvent so that it is no longer~~  
119 ~~identifiable as the solvent it was.~~

120 ~~(5)-(8) "Storage facility" means a location owned, operated,~~  
121 ~~or leased by a licensed terminal operator, which location~~  
122 ~~contains any stationary tank or tanks for holding a pollutant~~  
123 ~~petroleum products.~~

124 Section 2. Section 206.9935, Florida Statutes, is amended  
125 to read:

126 206.9935 Taxes imposed.—

127 (1) TAX FOR COASTAL PROTECTION.—

128 (a)1. There is hereby levied an excise tax for the  
129 privilege of producing in, importing into, or causing to be  
130 imported into this state pollutants for sale, use, or otherwise.

131 ~~2. The tax shall be imposed only once on each barrel of~~  
132 ~~pollutant, other than petroleum products, when first produced in~~  
133 ~~or imported into this state. The tax on pollutants first~~  
134 ~~imported into or produced in this state shall be imposed when~~  
135 ~~the product is first sold or first removed from storage. The tax~~  
136 ~~shall be paid and remitted by any person who is licensed by the~~  
137 ~~department to engage in the production or importation of motor~~  
138 ~~fuel, diesel fuel, aviation fuel, or other pollutants.~~

139 ~~2.3.~~ The tax shall be imposed on a pollutant petroleum  
140 ~~products~~ and remitted to the department in the same manner as  
141 the motor fuel tax imposed pursuant to s. 206.41.

142 (b) The excise tax shall be 2 cents per barrel of  
143 pollutant, or equivalent measure as established by the  
144 department, produced in or imported into this state ~~until the~~  
145 ~~balance in the Coastal Protection Trust Fund equals or exceeds~~

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146 ~~\$50 million. For the fiscal year immediately following the year~~  
147 ~~in which the balance in the fund equals or exceeds \$50 million,~~  
148 ~~no excise tax shall be levied unless:~~

149 ~~1. The balance in the fund is less than or equal to \$40~~  
150 ~~million. For the fiscal year immediately following the year in~~  
151 ~~which the balance in the fund is less than or equal to \$40~~  
152 ~~million, the excise tax shall be and shall remain 2 cents per~~  
153 ~~barrel or equivalent measure until the fund again equals or~~  
154 ~~exceeds \$50 million. For the fiscal year immediately following~~  
155 ~~the year in which the fund again is equal to or exceeds \$50~~  
156 ~~million, the excise tax and fund shall be controlled as when the~~  
157 ~~fund first was equal to or exceeded \$50 million.~~

158 ~~2. There is a discharge of catastrophic proportions, the~~  
159 ~~results of which could significantly reduce the balance in the~~  
160 ~~fund. In the event of such a catastrophic occurrence, the~~  
161 ~~Secretary of Environmental Protection may, by rule, relevy the~~  
162 ~~excise tax in an amount not to exceed 10 cents per barrel for a~~  
163 ~~period of time sufficient to maintain the fund at a balance of~~  
164 ~~\$50 million, after payment of the costs and damages related to~~  
165 ~~the catastrophic discharge.~~

166 ~~3. The fund is unable to pay any proven claims against the~~  
167 ~~fund at the end of the fiscal year. Notwithstanding any other~~  
168 ~~provision of this subsection, for the fiscal year following the~~  
169 ~~year in which the fund is unable to pay any proven claims~~  
170 ~~against the fund at the end of the fiscal year, the excise tax~~  
171 ~~shall be and shall remain 5 cents per barrel or equivalent~~  
172 ~~measure until all outstanding proven claims have been paid and~~  
173 ~~the fund again equals or exceeds \$20 million. For the fiscal~~  
174 ~~year immediately following the year in which the fund, after~~

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175 ~~levy of the 5-cent excise tax, again is equal to or exceeds \$20~~  
176 ~~million, the excise tax and fund shall be controlled in~~  
177 ~~accordance with subparagraph 1., unless otherwise provided.~~

178 ~~4. The fund has had appropriated to it by the Legislature,~~  
179 ~~but has not yet repaid, state funds from the General Revenue~~  
180 ~~Fund. In such event, the excise tax shall continue to be in~~  
181 ~~effect until all such funds are repaid to the General Revenue~~  
182 ~~Fund.~~

183 ~~(c)1. Excluding natural gas drilling activities, if~~  
184 ~~offshore oil drilling activity is approved by the United States~~  
185 ~~Department of the Interior for the waters off the coast of this~~  
186 ~~state in the Atlantic Ocean, Gulf of Mexico, or Straits of~~  
187 ~~Florida, paragraph (b) shall not apply. Instead, the excise tax~~  
188 ~~shall be 2 cents per barrel of pollutant, or equivalent measure~~  
189 ~~as established by the department, produced in or imported into~~  
190 ~~this state, and the proceeds shall be deposited into the Coastal~~  
191 ~~Protection Trust Fund with a cap of \$100 million.~~

192 ~~2. If a discharge of catastrophic proportions occurs, the~~  
193 ~~results of which could significantly reduce the balance in the~~  
194 ~~fund, the Secretary of Environmental Protection may, by rule,~~  
195 ~~increase the levy of the excise tax to an amount not to exceed~~  
196 ~~10 cents per barrel for a period of time sufficient to pay any~~  
197 ~~proven claim against the fund and restore the balance in the~~  
198 ~~fund until it again equals or exceeds \$50 million; except that~~  
199 ~~for any fiscal year immediately following the year in which the~~  
200 ~~fund is equal to or exceeds \$50 million, the excise tax and fund~~  
201 ~~shall be governed by the provisions of subparagraph 1.~~

202 (2) TAX FOR WATER QUALITY.—

203 (a)1. There is hereby levied an excise tax for the

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204 privilege of producing in, importing into, or causing to be  
205 imported into this state pollutants for sale, use, or otherwise.

206 ~~2. The tax shall be imposed only once on each barrel or~~  
207 ~~other unit of pollutant, other than petroleum products, when~~  
208 ~~first produced in or imported into this state. The tax on~~  
209 ~~pollutants first imported into or produced in this state shall~~  
210 ~~be imposed when the product is first sold or first removed from~~  
211 ~~storage. The tax shall be paid and remitted by any person who is~~  
212 ~~licensed by the department to engage in the production or~~  
213 ~~importation of motor fuel, diesel fuel, aviation fuel, or other~~  
214 ~~pollutants.~~

215 ~~2.3.~~ The tax shall be imposed on a pollutant petroleum  
216 ~~products~~ and remitted to the department in the same manner as  
217 the motor fuel tax imposed pursuant to s. 206.41.

218 (b) The excise tax shall be imposed at the applicable rate  
219 of ~~as specified in subparagraph 1. per barrel or per unit of~~  
220 ~~pollutant, or equivalent measure as established by the~~  
221 ~~department, produced in or imported into the state. If the~~  
222 ~~unobligated balance of the Water Quality Assurance Trust Fund is~~  
223 ~~or falls below \$3 million, the tax shall be increased to the~~  
224 ~~applicable rates specified in subparagraph 2. and shall remain~~  
225 ~~at said rates until the unobligated balance in the fund exceeds~~  
226 ~~\$5 million, at which time the tax shall be imposed at the rates~~  
227 ~~specified in subparagraph 1. If the unobligated balance of the~~  
228 ~~fund exceeds \$12 million, the levy of the tax shall be~~  
229 ~~discontinued until the unobligated balance of the fund falls~~  
230 ~~below \$5 million, at which time the tax shall be imposed at the~~  
231 ~~rates specified in subparagraph 1. Changes in the tax rates~~  
232 ~~pursuant to this paragraph shall take effect on the first day of~~



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233 ~~the month after 30 days' notification to the Department of~~  
234 ~~Revenue when the unobligated balance of the fund falls below or~~  
235 ~~exceeds a limit set pursuant to this paragraph. The unobligated~~  
236 ~~balance of the Water Quality Assurance Trust Fund as it relates~~  
237 ~~to determination of the applicable excise tax rate shall exclude~~  
238 ~~the unobligated balances of funds of the Dry Cleaning, Operator~~  
239 ~~Certification, and nonagricultural nonpoint source programs, and~~  
240 ~~other required reservations of fund balance. The unobligated~~  
241 ~~balance in the Water Quality Assurance Trust Fund is based upon~~  
242 ~~the current unreserved fund balance, projected revenues,~~  
243 ~~authorized legislative appropriations, and funding for the~~  
244 ~~department's base budget for the subsequent fiscal year.~~  
245 ~~Determination of the unobligated balance of the Water Quality~~  
246 ~~Assurance Trust Fund shall be performed annually subsequent to~~  
247 ~~the annual legislative appropriations becoming law.~~

248 ~~1. As provided in this paragraph, the tax shall be 2.36~~  
249 ~~cents per gallon of solvents, 1 cent per gallon of motor oil or~~  
250 ~~other lubricants, and 2 cents per barrel of pollutants, or~~  
251 ~~equivalent measure as established by the department, produced in~~  
252 ~~or imported into this state petroleum products, pesticides,~~  
253 ~~ammonia, and chlorine.~~

254 ~~2. As provided in this paragraph, the tax shall be 5.9~~  
255 ~~cents per gallon of solvents, 2.5 cents per gallon of motor oil~~  
256 ~~or other lubricants, 2 cents per barrel of ammonia, and 5 cents~~  
257 ~~per barrel of petroleum products, pesticides, and chlorine.~~

258 (c) Any person producing in or importing into the state a  
259 liquid mixture and claiming that the mixture is not subject to  
260 taxation as a pollutant shall bear the burden of demonstrating  
261 to the Department of Revenue that the mixture is not a pollutant

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262 or is intended for application to the human body or for use in  
263 ~~human~~ personal hygiene products for human use or for human  
264 ingestion.

265 (3) TAX FOR INLAND PROTECTION.—

266 (a)1. There is hereby levied an excise tax for the  
267 privilege of producing in, importing into, or causing to be  
268 imported into this state pollutants for sale, use, or otherwise.

269 2. The tax shall be imposed only once on each barrel of  
270 pollutant produced in or imported into this state in the same  
271 manner as the motor fuel tax imposed pursuant to s. 206.41. The  
272 tax shall be paid or remitted by any person who is licensed by  
273 the department to engage in the production or importation of  
274 motor fuel, diesel fuel, aviation fuel, or other pollutants.

275 (b)~~1~~. The excise tax shall be 80 cents per barrel of  
276 pollutant, or equivalent measure as established by the  
277 department, produced in or imported into this state. ~~shall be:~~

278 a. ~~Thirty cents if the unobligated balance of the fund is~~  
279 ~~between \$100 million and \$150 million.~~

280 b. ~~Sixty cents if the unobligated balance of the fund is~~  
281 ~~above \$50 million, but below \$100 million.~~

282 c. ~~Eighty cents if the unobligated balance of the fund is~~  
283 ~~\$50 million or less.~~

284 2. ~~Any change in the tax rate shall be effective for a~~  
285 ~~minimum of 6 months, unless the unobligated balance of the fund~~  
286 ~~requires that a higher rate be levied.~~

287 3. ~~If the unobligated balance of the fund exceeds \$150~~  
288 ~~million, the tax shall be discontinued until such time as the~~  
289 ~~unobligated balance of the fund reaches \$100 million.~~

290 4. ~~The Secretary of Environmental Protection shall~~

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291 ~~immediately notify the Department of Revenue when the~~  
292 ~~unobligated balance of the fund falls below or exceeds an amount~~  
293 ~~set herein. Changes in the tax rates pursuant to this subsection~~  
294 ~~shall take effect on the first day of the month after 30 days'~~  
295 ~~notification to the Department of Revenue by the Secretary of~~  
296 ~~Environmental Protection when the unobligated balance of the~~  
297 ~~fund falls below or exceeds a limit set pursuant to this~~  
298 ~~subsection. The unobligated balance of the Inland Protection~~  
299 ~~Trust Fund as it relates to determination of the applicable~~  
300 ~~excise tax rate shall exclude any required reservations of fund~~  
301 ~~balance. The unobligated balance of the Inland Protection Trust~~  
302 ~~Fund is based upon the current unreserved fund balance,~~  
303 ~~projected revenues, authorized legislative appropriations, and~~  
304 ~~funding for the department's base budget for the subsequent~~  
305 ~~fiscal year. Determination of the unobligated balance of the~~  
306 ~~Inland Protection Trust Fund shall be performed annually~~  
307 ~~subsequent to the annual legislative appropriations becoming~~  
308 ~~law.~~

309 (4) TAX REMITTED.—For purposes of this section, the term  
310 “first sale” does not include exchanges or loans, gallon-for-  
311 gallon, of pollutants ~~petroleum products~~ between licensed  
312 terminal suppliers before the pollutants ~~petroleum products~~ have  
313 been sold or removed through the loading rack or transfers  
314 between terminal facilities owned by the same taxpayer. The tax  
315 on pollutants ~~petroleum products~~ first imported into this state  
316 by a licensed terminal supplier storing such pollutants  
317 ~~petroleum products~~ in a terminal facility shall be imposed when  
318 the product is first removed through the loading rack. The tax  
319 shall be remitted by the licensed terminal supplier who owned

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320 the pollutants ~~petroleum products~~ immediately prior to removal  
321 of such pollutants ~~petroleum products~~ from storage.

322 ~~(5) The sum of \$8 million or 2.5 percent, whichever is~~  
323 ~~greater, of the amount credited to the Inland Protection Trust~~  
324 ~~Fund pursuant to subsection (3) shall be transferred to the~~  
325 ~~Florida Coastal Protection Trust Fund and used for the purposes~~  
326 ~~authorized in s. 376.11.~~

327 Section 3. Section 206.9941, Florida Statutes, is amended  
328 to read:

329 206.9941 Exemptions.—

330 (1) The following items shall be exempt from the tax  
331 imposed under s. 206.9935(3): American Society for Testing and  
332 Materials (ASTM) grades No. 5 and No. 6 residual oils;  
333 intermediate fuel oils (IFO) used by the taxpayer for marine  
334 bunkering with a viscosity of 30 and higher; asphalt oil;  
335 petrochemical feedstocks; and pesticides, ammonia, chlorine, and  
336 derivatives thereof.

337 (2) Petroleum products exported from the first storage  
338 facility at which they are held in this state by a licensed  
339 terminal supplier, importer, exporter, wholesaler, or producer  
340 are exempt from the taxes imposed under s. 206.9935(2) and (3).

341 (3) Pollutants exported from the manufacturing plant, first  
342 storage tank system, or first warehouse at which they are held  
343 in this state by a licensed importer or producer are exempt from  
344 the tax imposed under s. 206.9935(2).

345 ~~(4) Solvents consumed in the manufacture or production of a~~  
346 ~~material that is not itself a pollutant, as defined in s.~~  
347 ~~206.9925, are exempt from the tax imposed by s. 206.9935(2).~~

348 (4) ~~(5)~~ Solvents, Motor oil, and lubricants are exempt from

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349 the taxes imposed by s. 206.9935(1) and (3).

350 (5)~~(6)~~ Crude oil produced at a well site subject to  
351 regulation under s. 377.22 and exported from that site by the  
352 producer exclusively by pipeline, truck, or rail to beyond the  
353 jurisdiction of this state without intermediate storage or  
354 stoppage shall be exempt from the tax imposed under s.  
355 206.9935(1).

356 (6)~~(7)~~ Pollutants ~~Petroleum products~~ bunkered into marine  
357 vessels engaged in interstate or foreign commerce from the first  
358 storage facility at which they are held in this state by a  
359 licensed terminal supplier, importer, exporter, wholesaler, or  
360 producer are exempt from the taxes imposed under s. 206.9935(2)  
361 and (3).

362 Section 4. Section 206.9942, Florida Statutes, is amended  
363 to read:

364 206.9942 Refunds and credits.—

365 (1) Any licensed terminal supplier, importer, exporter,  
366 producer, wholesaler, or dealer who has purchased a pollutant  
367 ~~petroleum products~~, who has paid the tax pursuant to s.  
368 206.9935(2) or (3) to his or her supplier, and who subsequently  
369 exports said products from the state or bunkers pollutants  
370 ~~petroleum products~~ into marine vessels engaged in interstate or  
371 foreign commerce may deduct the amount of tax paid thereon  
372 pursuant to s. 206.9935(2) or (3) from the amount owed to the  
373 state and remitted pursuant to s. 206.9931(2) or may apply for a  
374 refund of the amount of tax paid thereon pursuant to s.  
375 206.9935(2) or (3).

376 (2) Any person licensed pursuant to this chapter who has  
377 produced, imported, or purchased pollutants on which the tax has

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378 been paid pursuant to s. 206.9935(2) to the state or to his or  
379 her supplier and who subsequently exports from the state said  
380 pollutants or products containing said pollutants may deduct the  
381 amount of tax paid thereon pursuant to s. 206.9935(2) from the  
382 amount owed to the state and remitted pursuant to s. 206.9931(2)  
383 or may apply for a refund of the amount of tax paid thereon  
384 pursuant to s. 206.9935(2).

385 ~~(3) Any person licensed pursuant to this chapter who has~~  
386 ~~produced, imported, or purchased solvents on which the tax has~~  
387 ~~been paid pursuant to s. 206.9935(2) to the state or to his or~~  
388 ~~her supplier and which solvents are subsequently consumed in the~~  
389 ~~manufacture or production of a product which is not itself a~~  
390 ~~pollutant as defined in s. 206.9925(5) may deduct the amount of~~  
391 ~~tax paid thereon pursuant to s. 206.9935(2) from the amount owed~~  
392 ~~to the state and remitted pursuant to s. 206.9931(2) or may~~  
393 ~~apply for a refund of the amount of tax paid thereon pursuant to~~  
394 ~~s. 206.9935(2).~~

395 ~~(4) Any person licensed pursuant to this chapter who has~~  
396 ~~produced, imported, or purchased solvents on which the tax has~~  
397 ~~been paid pursuant to s. 206.9935(2) to the state or to his or~~  
398 ~~her supplier and which solvents were subsequently consumed,~~  
399 ~~blended, or mixed to produce a pollutant that is subject to tax~~  
400 ~~pursuant to s. 206.9935(2) may deduct the amount of tax paid on~~  
401 ~~the solvent pursuant to s. 206.9935(2) from the amount owed to~~  
402 ~~the state for the pollutant and remitted pursuant to s.~~  
403 ~~206.9931(2) or may apply for a refund of the amount of tax paid~~  
404 ~~on the solvent pursuant to s. 206.9935(2). In no event shall any~~  
405 ~~deduction or credit under this subsection exceed the tax owed to~~  
406 ~~the state for the pollutant.~~

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407       ~~(5) Any person licensed pursuant to this chapter who has~~  
408 ~~produced, imported, or purchased lead-acid batteries on which~~  
409 ~~the tax has been paid pursuant to s. 206.9935(2) to the state or~~  
410 ~~to his or her supplier and who subsequently exports from the~~  
411 ~~state said lead-acid batteries may deduct the amount of tax paid~~  
412 ~~thereon pursuant to s. 206.9935(2) from the amount owed to the~~  
413 ~~state and remitted pursuant to s. 206.9931(2) or may apply for a~~  
414 ~~refund of the amount of tax paid thereon pursuant to s.~~  
415 ~~206.9935(2).~~

416       (3)~~(6)~~ Administrative procedures governing refunds under  
417 this section shall be those specified in s. 206.41, except for  
418 the provisions requiring refund permits.

419       (4)~~(7)~~ It is the responsibility of the applicant to  
420 affirmatively demonstrate to the satisfaction of the department  
421 that he or she is eligible for any deduction or refund claimed  
422 hereunder. Without such demonstration, no refund or deduction  
423 shall be allowed.

424       Section 5. Section 206.9945, Florida Statutes, is amended  
425 to read:

426       206.9945 Funds collected; disposition; department  
427 authority.—

428       (1) The department shall deposit all funds received and  
429 collected by it under this part into the Fuel Tax Collection  
430 Trust Fund to be transferred, less the costs of administration  
431 ~~and less the service charges to be deducted pursuant to s.~~  
432 ~~215.20~~, as follows:

433       (a) Moneys collected pursuant to s. 206.9935(1) and tax  
434 revenues collected pursuant to s. 207.003 at the rates specified  
435 in s. 206.9935(3) shall be transferred to the General Revenue

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436 ~~Fund Florida Coastal Protection Trust Fund as provided in s.~~  
437 ~~376.11;~~

438 (b) Moneys collected pursuant to s. 206.9935(2) shall be  
439 transferred to the General Revenue Fund ~~Water Quality Assurance~~  
440 ~~Trust Fund as provided in s. 376.307; and~~

441 (c) Moneys collected pursuant to s. 206.9935(3), less any  
442 refunds granted under s. 206.9942, shall be transferred to the  
443 Inland Protection Trust Fund as provided in s. 376.3071. This  
444 paragraph does not apply to moneys collected pursuant to s.  
445 207.003 and transferred pursuant to paragraph (a). After payment  
446 of amounts necessary to pay debt service reserve funds, rebate  
447 obligations, or other amounts payable with respect to  
448 outstanding revenue bonds for the Florida Inland Protection  
449 Financing Corporation, all remaining revenues shall be  
450 transferred to the General Revenue Fund.

451 (2) The department is authorized to employ all necessary  
452 assistants to administer this part properly and is also  
453 authorized to purchase all necessary supplies and equipment and  
454 incur such other expense as may be necessary for this purpose.

455 Section 6. Section 376.70, Florida Statutes, is repealed.

456 Section 7. Section 376.71, Florida Statutes, is repealed.

457 Section 8. Section 376.75, Florida Statutes, is repealed.

458 Section 9. Section 403.717, Florida Statutes, is repealed.

459 Section 10. Section 403.718, Florida Statutes, is repealed.

460 Section 11. Section 403.7185, Florida Statutes, is  
461 repealed.

462 Section 12. Section 681.117, Florida Statutes, is repealed.

463 Section 13. Subsection (1) and paragraph (o) of subsection  
464 (8) of section 213.053, Florida Statutes, as amended by chapter



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465 2010-280, Laws of Florida, are amended to read:  
466 213.053 Confidentiality and information sharing.-  
467 (1) This section applies to:  
468 (a) Section 125.0104, county government;  
469 (b) Section 125.0108, tourist impact tax;  
470 (c) Chapter 175, municipal firefighters' pension trust  
471 funds;  
472 (d) Chapter 185, municipal police officers' retirement  
473 trust funds;  
474 (e) Chapter 198, estate taxes;  
475 (f) Chapter 199, intangible personal property taxes;  
476 (g) Chapter 201, excise tax on documents;  
477 (h) Chapter 202, the Communications Services Tax  
478 Simplification Law;  
479 (i) Chapter 203, gross receipts taxes;  
480 (j) Chapter 211, tax on severance and production of  
481 minerals;  
482 (k) Chapter 212, tax on sales, use, and other transactions;  
483 (l) Chapter 220, income tax code;  
484 (m) Chapter 221, emergency excise tax;  
485 (n) Section 252.372, emergency management, preparedness,  
486 and assistance surcharge;  
487 (o) Section 379.362(3), Apalachicola Bay oyster surcharge;  
488 (p) Chapter 376, pollutant spill prevention and control;  
489 (q) Section 403.718, waste tire fees;  
490 (r) Section 403.7185, lead-acid battery fees;  
491 (s) Section 538.09, registration of secondhand dealers;  
492 (t) Section 538.25, registration of secondary metals  
493 recyclers;

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494 (u) Sections 624.501 and 624.509-624.515, insurance code;  
495 (v) Section 681.117, motor vehicle warranty enforcement;  
496 and

497 (w) Section 896.102, reports of financial transactions in  
498 trade or business.

499

500 Paragraphs (q), (r), and (v) of this subsection expire July 1,  
501 2015.

502 (8) Notwithstanding any other provision of this section,  
503 the department may provide:

504 (o) Information relative to ss. 376.70 and 376.75 to the  
505 Department of Environmental Protection in the conduct of its  
506 official business and to the facility owner, facility operator,  
507 and real property owners as defined in s. 376.301. This  
508 paragraph expires July 1, 2015.

509

510 Disclosure of information under this subsection shall be  
511 pursuant to a written agreement between the executive director  
512 and the agency. Such agencies, governmental or nongovernmental,  
513 shall be bound by the same requirements of confidentiality as  
514 the Department of Revenue. Breach of confidentiality is a  
515 misdemeanor of the first degree, punishable as provided by s.  
516 775.082 or s. 775.083.

517 Section 14. Paragraph (a) of subsection (1) of section  
518 72.011, Florida Statutes, is amended to read:

519 72.011 Jurisdiction of circuit courts in specific tax  
520 matters; administrative hearings and appeals; time for  
521 commencing action; parties; deposits.-

522 (1) (a) A taxpayer may contest the legality of any

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523 assessment or denial of refund of tax, fee, surcharge, permit,  
 524 interest, or penalty provided for under s. 125.0104, s.  
 525 125.0108, chapter 198, chapter 199, chapter 201, chapter 202,  
 526 chapter 203, chapter 206, chapter 207, chapter 210, chapter 211,  
 527 chapter 212, chapter 213, chapter 220, chapter 221, s.  
 528 379.362(3), chapter 376, ~~s. 403.717, s. 403.718, s. 403.7185~~, s.  
 529 538.09, s. 538.25, chapter 550, chapter 561, chapter 562,  
 530 chapter 563, chapter 564, chapter 565, or chapter 624, ~~or s.~~  
 531 ~~681.117~~ by filing an action in circuit court; or, alternatively,  
 532 the taxpayer may file a petition under the applicable provisions  
 533 of chapter 120. However, once an action has been initiated under  
 534 s. 120.56, s. 120.565, s. 120.569, s. 120.57, or s.  
 535 120.80(14)(b), no action relating to the same subject matter may  
 536 be filed by the taxpayer in circuit court, and judicial review  
 537 shall be exclusively limited to appellate review pursuant to s.  
 538 120.68; and once an action has been initiated in circuit court,  
 539 no action may be brought under chapter 120.

540 Section 15. Section 213.05, Florida Statutes, is amended to  
 541 read:

542 213.05 Department of Revenue; control and administration of  
 543 revenue laws.—The Department of Revenue shall have only those  
 544 responsibilities for ad valorem taxation specified to the  
 545 department in chapter 192, taxation, general provisions; chapter  
 546 193, assessments; chapter 194, administrative and judicial  
 547 review of property taxes; chapter 195, property assessment  
 548 administration and finance; chapter 196, exemption; chapter 197,  
 549 tax collections, sales, and liens; chapter 199, intangible  
 550 personal property taxes; and chapter 200, determination of  
 551 millage. The Department of Revenue shall have the responsibility

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552 of regulating, controlling, and administering all revenue laws  
 553 and performing all duties as provided in s. 125.0104, the Local  
 554 Option Tourist Development Act; s. 125.0108, tourist impact tax;  
 555 chapter 198, estate taxes; chapter 201, excise tax on documents;  
 556 chapter 202, communications services tax; chapter 203, gross  
 557 receipts taxes; chapter 206, motor and other fuel taxes; chapter  
 558 211, tax on production of oil and gas and severance of solid  
 559 minerals; chapter 212, tax on sales, use, and other  
 560 transactions; chapter 220, income tax code; chapter 221,  
 561 emergency excise tax; ss. 336.021 and 336.025, taxes on motor  
 562 fuel and special fuel; s. 376.11, pollutant spill prevention and  
 563 control; ~~s. 403.718, waste tire fees; s. 403.7185, lead-acid~~  
 564 ~~battery fees;~~ s. 538.09, registration of secondhand dealers; s.  
 565 538.25, registration of secondary metals recyclers; s. 624.4621,  
 566 group self-insurer's fund premium tax; s. 624.5091, retaliatory  
 567 tax; s. 624.475, commercial self-insurance fund premium tax; ss.  
 568 624.509-624.511, insurance code: administration and general  
 569 provisions; s. 624.515, State Fire Marshal regulatory  
 570 assessment; s. 627.357, medical malpractice self-insurance  
 571 premium tax; and s. 629.5011, reciprocal insurers premium tax;  
 572 ~~and s. 681.117, motor vehicle warranty enforcement.~~

573 Section 16. Section 376.301, Florida Statutes, is amended  
 574 to read:

575 376.301 Definitions ~~of terms used in ss. 376.30-376.317,~~  
 576 ~~376.70, and 376.75.~~—When used in ss. 376.30-376.317, ~~376.70, and~~  
 577 ~~376.75,~~ unless the context clearly requires otherwise, the term:

578 (1) "Aboveground hazardous substance tank" means any  
 579 stationary aboveground storage tank and onsite integral piping  
 580 that contains hazardous substances which are liquid at standard

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581 temperature and pressure and has an individual storage capacity  
582 greater than 110 gallons.

583 (2) "Additive effects" means a scientific principle that  
584 the toxicity that occurs as a result of exposure is the sum of  
585 the toxicities of the individual chemicals to which the  
586 individual is exposed.

587 (3) "Antagonistic effects" means a scientific principle  
588 that the toxicity that occurs as a result of exposure is less  
589 than the sum of the toxicities of the individual chemicals to  
590 which the individual is exposed.

591 (4) "Backlog" means reimbursement obligations incurred  
592 pursuant to s. 376.3071(12), prior to March 29, 1995, or  
593 authorized for reimbursement under the provisions of s.  
594 376.3071(12), pursuant to chapter 95-2, Laws of Florida. Claims  
595 within the backlog are subject to adjustment, where appropriate.

596 (5) "Barrel" means 42 U.S. gallons at 60 degrees  
597 Fahrenheit.

598 (6) "Bulk product facility" means a waterfront location  
599 with at least one aboveground tank with a capacity greater than  
600 30,000 gallons which is used for the storage of pollutants.

601 (7) "Cattle-dipping vat" means any structure, excavation,  
602 or other facility constructed by any person, or the site where  
603 such structure, excavation, or other facility once existed, for  
604 the purpose of treating cattle or other livestock with a  
605 chemical solution pursuant to or in compliance with any local,  
606 state, or federal governmental program for the prevention,  
607 suppression, control, or eradication of any dangerous,  
608 contagious, or infectious diseases.

609 (8) "Cleanup target level" means the concentration for each

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610 contaminant identified by an applicable analytical test method,  
611 in the medium of concern, at which a site rehabilitation program  
612 is deemed complete.

613 (9) "Compression vessel" means any stationary container,  
614 tank, or onsite integral piping system, or combination thereof,  
615 which has a capacity of greater than 110 gallons, that is  
616 primarily used to store pollutants or hazardous substances above  
617 atmospheric pressure or at a reduced temperature in order to  
618 lower the vapor pressure of the contents. Manifold compression  
619 vessels that function as a single vessel shall be considered as  
620 one vessel.

621 (10) "Contaminant" means any physical, chemical,  
622 biological, or radiological substance present in any medium  
623 which may result in adverse effects to human health or the  
624 environment or which creates an adverse nuisance, organoleptic,  
625 or aesthetic condition in groundwater.

626 (11) "Contaminated site" means any contiguous land,  
627 sediment, surface water, or groundwater areas that contain  
628 contaminants that may be harmful to human health or the  
629 environment.

630 (12) "Department" means the Department of Environmental  
631 Protection.

632 (13) "Discharge" includes, but is not limited to, any  
633 spilling, leaking, seeping, pouring, misapplying, emitting,  
634 emptying, releasing, or dumping of any pollutant or hazardous  
635 substance which occurs and which affects lands and the surface  
636 and ground waters of the state not regulated by ss. 376.011-  
637 376.21.

638 (14) "Drycleaning facility" means a commercial

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639 establishment that operates or has at some time in the past  
640 operated for the primary purpose of drycleaning clothing and  
641 other fabrics utilizing a process that involves any use of  
642 drycleaning solvents. The term "drycleaning facility" includes  
643 laundry facilities that use drycleaning solvents as part of  
644 their cleaning process. The term does not include a facility  
645 that operates or has at some time in the past operated as a  
646 uniform rental company or a linen supply company regardless of  
647 whether the facility operates as or was previously operated as a  
648 drycleaning facility.

649 (15) "Drycleaning solvents" means any and all nonaqueous  
650 solvents used in the cleaning of clothing and other fabrics and  
651 includes perchloroethylene,  (also known as tetrachloroethylene),  
652 and petroleum-based solvents, and their breakdown products. For  
653 purposes of this definition, "drycleaning solvents" only  
654 includes those drycleaning solvents originating from use at a  
655 drycleaning facility or by a wholesale supply facility.

656 (16) "Dry drop-off facility" means any commercial retail  
657 store that receives from customers clothing and other fabrics  
658 for drycleaning or laundering at an offsite drycleaning facility  
659 and that does not clean the clothing or fabrics at the store  
660 utilizing drycleaning solvents.

661 (17) "Engineering controls" means modifications to a site  
662 to reduce or eliminate the potential for exposure to petroleum  
663 products' chemicals of concern, drycleaning solvents, or other  
664 contaminants. Such modifications may include, but are not  
665 limited to, physical or hydraulic control measures, capping,  
666 point of use treatments, or slurry walls.

667 (18) "Wholesale supply facility" means a commercial

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668 establishment that supplies drycleaning solvents to drycleaning  
669 facilities.

670 (19) "Facility" means a nonresidential location containing,  
671 or which contained, any underground stationary tank or tanks  
672 which contain hazardous substances or pollutants and have  
673 individual storage capacities greater than 110 gallons, or any  
674 aboveground stationary tank or tanks which contain pollutants  
675 which are liquids at standard ambient temperature and pressure  
676 and have individual storage capacities greater than 550 gallons.  
677 This subsection shall not apply to facilities covered by chapter  
678 377, or containers storing solid or gaseous pollutants, and  
679 agricultural tanks having storage capacities of less than 550  
680 gallons.

681 (20) "Flow-through process tank" means an aboveground tank  
682 that contains hazardous substances or specified mineral acids as  
683 defined in s. 376.321 and that forms an integral part of a  
684 production process through which there is a steady, variable,  
685 recurring, or intermittent flow of materials during the  
686 operation of the process. Flow-through process tanks include,  
687 but are not limited to, seal tanks, vapor recovery units, surge  
688 tanks, blend tanks, feed tanks, check and delay tanks, batch  
689 tanks, oil-water separators, or tanks in which mechanical,  
690 physical, or chemical change of a material is accomplished.

691 (21) "Hazardous substances" means those substances defined  
692 as hazardous substances in the Comprehensive Environmental  
693 Response, Compensation and Liability Act of 1980, Pub. L. No.  
694 96-510, 94 Stat. 2767, as amended by the Superfund Amendments  
695 and Reauthorization Act of 1986.

696 (22) "Institutional controls" means the restriction on use



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697 or access to a site to eliminate or minimize exposure to  
698 petroleum products' chemicals of concern, drycleaning solvents,  
699 or other contaminants. Such restrictions may include, but are  
700 not limited to, deed restrictions, restrictive covenants, or  
701 conservation easements.

702 (23) "Laundering on a wash, dry, and fold basis" means the  
703 service provided by the owner or operator of a coin-operated  
704 laundry to its customers whereby an employee of the laundry  
705 washes, dries, and folds laundry for its customers.

706 (24) "Marine fueling facility" means a commercial or  
707 recreational coastal facility, excluding a bulk product  
708 facility, providing fuel to vessels.

709 (25) "Natural attenuation" means a verifiable approach to  
710 site rehabilitation that allows natural processes to contain the  
711 spread of contamination and reduce the concentrations of  
712 contaminants in contaminated groundwater and soil. Natural  
713 attenuation processes may include the following: sorption,  
714 biodegradation, chemical reactions with subsurface materials,  
715 diffusion, dispersion, and volatilization.

716 (26) "Operator" means any person operating a facility,  
717 whether by lease, contract, or other form of agreement.

718 (27) "Owner" means any person owning a facility.

719 (28) "Person" means any individual, partner, joint venture,  
720 or corporation; any group of the foregoing, organized or united  
721 for a business purpose; or any governmental entity.

722 (29) "Person in charge" means the person on the scene who  
723 is in direct, responsible charge of a facility from which  
724 pollutants are discharged, when the discharge occurs.

725 (30) "Person responsible for conducting site

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726 rehabilitation" means the site owner, operator, or the person  
727 designated by the site owner or operator on the reimbursement  
728 application. Mortgage holders and trust holders may be eligible  
729 to participate in the reimbursement program pursuant to s.  
730 376.3071(12).

731 (31) "Person responsible for site rehabilitation" means the  
732 person performing site rehabilitation pursuant to s.  
733 376.3071(5), s. 376.3078(4), s. 376.81, or s. 376.30701. Such  
734 person may include, but is not limited to, any person who has  
735 legal responsibility for site rehabilitation pursuant to this  
736 chapter or chapter 403, the department when it conducts site  
737 rehabilitation, a real property owner, a facility owner or  
738 operator, any person responsible for brownfield site  
739 rehabilitation, or any person who voluntarily rehabilitates a  
740 site and seeks acknowledgment from the department for approval  
741 of site rehabilitation program tasks.

742 (32) "Petroleum" includes:

743 (a) Oil, including crude petroleum oil and other  
744 hydrocarbons, regardless of gravity, which are produced at the  
745 well in liquid form by ordinary methods and which are not the  
746 result of condensation of gas after it leaves the reservoir; and

747 (b) All natural gas, including casinghead gas, and all  
748 other hydrocarbons not defined as oil in paragraph (a).

749 (33) "Petroleum product" means any liquid fuel commodity  
750 made from petroleum, including, but not limited to, all forms of  
751 fuel known or sold as diesel fuel, kerosene, all forms of fuel  
752 known or sold as gasoline, and fuels containing a mixture of  
753 gasoline and other products, excluding liquefied petroleum gas  
754 and American Society for Testing and Materials (ASTM) grades no.

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755 5 and no. 6 residual oils, bunker C residual oils, intermediate  
756 fuel oils (IFO) used for marine bunkering with a viscosity of 30  
757 and higher, asphalt oils, and petrochemical feedstocks.

758 (34) "Petroleum products' chemicals of concern" means the  
759 constituents of petroleum products, including, but not limited  
760 to, xylene, benzene, toluene, ethylbenzene, naphthalene, and  
761 similar chemicals, and constituents in petroleum products,  
762 including, but not limited to, methyl tert-butyl ether (MTBE),  
763 lead, and similar chemicals found in additives, provided the  
764 chemicals of concern are present as a result of a discharge of  
765 petroleum products.

766 (35) "Petroleum storage system" means a stationary tank not  
767 covered under the provisions of chapter 377, together with any  
768 onsite integral piping or dispensing system associated  
769 therewith, which is used, or intended to be used, for the  
770 storage or supply of any petroleum product. Petroleum storage  
771 systems may also include oil/water separators, and other  
772 pollution control devices installed at petroleum product  
773 terminals as defined in this chapter and bulk product facilities  
774 pursuant to, or required by, permits or best management  
775 practices in an effort to control surface discharge of  
776 pollutants. Nothing herein shall be construed to allow a  
777 continuing discharge in violation of department rules.

778 (36) "Pollutants" includes any "product" as defined in s.  
779 377.19(11), pesticides, ammonia, chlorine, and derivatives  
780 thereof, excluding liquefied petroleum gas.

781 (37) "Pollution" means the presence on the land or in the  
782 waters of the state of pollutants in quantities which are or may  
783 be potentially harmful or injurious to human health or welfare,

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784 animal or plant life, or property or which may unreasonably  
785 interfere with the enjoyment of life or property, including  
786 outdoor recreation.

787 (38) "Real property owner" means the individual or entity  
788 that is vested with ownership, dominion, or legal or rightful  
789 title to the real property, or which has a ground lease interest  
790 in the real property, on which a drycleaning facility or  
791 wholesale supply facility is or has ever been located.

792 (39) "Response action" means any activity, including  
793 evaluation, planning, design, engineering, construction, and  
794 ancillary services, which is carried out in response to any  
795 discharge, release, or threatened release of a hazardous  
796 substance, pollutant, or other contaminant from a facility or  
797 site identified by the department under the provisions of ss.  
798 376.30-376.317.

799 (40) "Response action contractor" means a person who is  
800 carrying out any response action, including a person retained or  
801 hired by such person to provide services relating to a response  
802 action.

803 (41) "Risk reduction" means the lowering or elimination of  
804 the level of risk posed to human health or the environment  
805 through interim remedial actions, remedial action, or  
806 institutional and, if appropriate, engineering controls.

807 (42) "Secretary" means the Secretary of Environmental  
808 Protection.

809 (43) "Site rehabilitation" means the assessment of site  
810 contamination and the remediation activities that reduce the  
811 levels of contaminants at a site through accepted treatment  
812 methods to meet the cleanup target levels established for that

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813 site. For purposes of sites subject to the Resource Conservation  
814 and Recovery Act, as amended, the term includes removal,  
815 decontamination, and corrective action of releases of hazardous  
816 substances.

817 (44) "Source removal" means the removal of free product, or  
818 the removal of contaminants from soil or sediment that has been  
819 contaminated to the extent that leaching to groundwater or  
820 surface water has occurred or is occurring.

821 (45) "Storage system" means a stationary tank not covered  
822 under the provisions of chapter 377, together with any onsite  
823 integral piping or dispensing system associated therewith, which  
824 is or has been used for the storage or supply of any petroleum  
825 product, pollutant, or hazardous substance as defined herein,  
826 and which is registered with the Department of Environmental  
827 Protection under this chapter or any rule adopted pursuant  
828 hereto.

829 (46) "Synergistic effects" means a scientific principle  
830 that the toxicity that occurs as a result of exposure is more  
831 than the sum of the toxicities of the individual chemicals to  
832 which the individual is exposed.

833 (47) "Temporary point of compliance" means the boundary  
834 represented by one or more designated monitoring wells at which  
835 groundwater cleanup target levels may not be exceeded while site  
836 rehabilitation is proceeding.

837 (48) "Terminal facility" means any structure, group of  
838 structures, motor vehicle, rolling stock, pipeline, equipment,  
839 or related appurtenances which are used or capable of being used  
840 for one or more of the following purposes: pumping, refining,  
841 drilling for, producing, storing, handling, transferring, or

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842 processing pollutants, provided such pollutants are transferred  
843 over, under, or across any water, estuaries, tidal flats,  
844 beaches, or waterfront lands, including, but not limited to, any  
845 such facility and related appurtenances owned or operated by a  
846 public utility or a governmental or quasi-governmental body. In  
847 the event of a ship-to-ship transfer of pollutants, the vessel  
848 going to or coming from the place of transfer and a terminal  
849 facility shall also be considered a terminal facility. For the  
850 purposes of ss. 376.30-376.317, the term "terminal facility"  
851 shall not be construed to include spill response vessels engaged  
852 in response activities related to removal of pollutants, or  
853 temporary storage facilities created to temporarily store  
854 recovered pollutants and matter, or waterfront facilities owned  
855 and operated by governmental entities acting as agents of public  
856 convenience for persons engaged in the drilling for or pumping,  
857 storing, handling, transferring, processing, or refining of  
858 pollutants. However, each person engaged in the drilling for or  
859 pumping, storing, handling, transferring, processing, or  
860 refining of pollutants through a waterfront facility owned and  
861 operated by such a governmental entity shall be construed as a  
862 terminal facility.

863 (49) "Transfer" or "transferred" includes unloading,  
864 offloading, fueling, bunkering, lightering, removal of waste  
865 pollutants, or other similar transfers, between terminal  
866 facility and vessel or vessel and vessel.

867 (50) "Nearby real property owner" means the individual or  
868 entity that is vested with ownership, dominion, or legal or  
869 rightful title to real property, or that has a ground lease in  
870 real property, onto which drycleaning solvent has migrated

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871 through soil or groundwater from a drycleaning facility or  
 872 wholesale supply facility eligible for site rehabilitation under  
 873 s. 376.3078(3) or from a drycleaning facility or wholesale  
 874 supply facility that is approved by the department for voluntary  
 875 cleanup under s. 376.3078(11).

876 Section 17. Paragraph (e) of subsection (4) of section  
 877 376.307, Florida Statutes, is amended to read:

878 376.307 Water Quality Assurance Trust Fund.—

879 (4) The trust fund shall be funded as follows:

880 (e) All penalties, judgments, recoveries, reimbursements,  
 881 loans, and other fees and charges collected under s. 376.3078,  
 882 ~~tax revenues levied, collected, and credited under ss. 376.70~~  
 883 ~~and 376.75;~~ and registration fees collected under s.  
 884 376.303(1)(d).

885 Section 18. Paragraph (a) of subsection (2) of section  
 886 376.3078, Florida Statutes, is amended to read:

887 376.3078 Drycleaning facility restoration; funds; uses;  
 888 liability; recovery of expenditures.—

889 (2) FUNDS; USES.—

890 (a) All penalties, judgments, recoveries, reimbursements,  
 891 loans, and other fees and charges related to the implementation  
 892 of this section and ~~the tax revenues levied, collected, and~~  
 893 ~~credited pursuant to ss. 376.70 and 376.75,~~ and fees collected  
 894 pursuant to s. 376.303(1)(d), and deductibles collected pursuant  
 895 to paragraph (3)(d), shall be deposited into the Water Quality  
 896 Assurance Trust Fund, to be used upon appropriation as provided  
 897 in this section. Charges against the funds for drycleaning  
 898 facility or wholesale supply site rehabilitation shall be made  
 899 in accordance with the provisions of this section.

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900 Section 19. Subsection (2) of section 403.709, Florida  
901 Statutes, is amended to read:

902 403.709 Solid Waste Management Trust Fund; use of waste  
903 tire fees.—There is created the Solid Waste Management Trust  
904 Fund, to be administered by the department.

905 (2) The department shall recover to the use of the fund  
906 from the site owner or the person responsible for the  
907 accumulation of tires at the site, jointly and severally, all  
908 sums expended from the fund pursuant to this section to manage  
909 tires at an illegal waste tire site, except that the department  
910 may decline to pursue such recovery if it finds the amount  
911 involved too small or the likelihood of recovery too uncertain.  
912 If a court determines that the owner is unable or unwilling to  
913 comply with the rules adopted pursuant to this section ~~or s.~~  
914 ~~403.717~~, the court may authorize the department to take  
915 possession and control of the waste tire site in order to  
916 protect the health, safety, and welfare of the community and the  
917 environment.

918 Section 20. This act shall take effect July 1, 2011, and  
919 applies to distributions on or after that date.