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LEGISLATIVE ACTION

Senate

House

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Floor: WD

03/09/2012 07:06 PM

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Senator Norman moved the following:

**Senate Amendment (with title amendment)**

Between lines 995 and 996

insert:

Section 34. Paragraph (c) of subsection (4) of section 206.41, Florida Statutes, is amended, and paragraph (f) is added to that subsection, to read:

206.41 State taxes imposed on motor fuel.—

(4)

(c)1. Any person who uses any motor fuel for agricultural, aquacultural, commercial fishing, or commercial aviation purposes on which fuel the tax imposed by paragraph (1) (e), paragraph (1) (f), or paragraph (1) (g) has been paid is entitled



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14 to a refund of such tax.

15 2. For the purposes of this paragraph, "agricultural and  
16 aquacultural purposes" means motor fuel used in any tractor,  
17 vehicle, or other farm equipment which is used exclusively on a  
18 farm or for processing farm products on the farm, and no part of  
19 which fuel is used in any vehicle or equipment driven or  
20 operated upon the public highways of this state. This  
21 restriction does not apply to the movement of a farm vehicle, ~~or~~  
22 farm equipment, citrus harvesting equipment, or citrus fruit  
23 loaders between farms. The transporting of bees by water and the  
24 operating of equipment used in the apiary of a beekeeper shall  
25 be also deemed an agricultural purpose.

26 3. For the purposes of this paragraph, "commercial fishing  
27 and aquacultural purposes" means motor fuel used in the  
28 operation of boats, vessels, or equipment used exclusively for  
29 the taking of fish, crayfish, oysters, shrimp, or sponges from  
30 salt or fresh waters under the jurisdiction of the state for  
31 resale to the public, and no part of which fuel is used in any  
32 vehicle or equipment driven or operated upon the highways of  
33 this state; however, the term may in no way be construed to  
34 include fuel used for sport or pleasure fishing.

35 4. For the purposes of this paragraph, "commercial aviation  
36 purposes" means motor fuel used in the operation of aviation  
37 ground support vehicles or equipment, no part of which fuel is  
38 used in any vehicle or equipment driven or operated upon the  
39 public highways of this state.

40 (f) The portion of the tax imposed by paragraph (1)(g)  
41 which results from the collection of fuel sales tax paid by a  
42 county sheriff's office for fuel used in motor vehicles operated



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43 by the sheriff's office shall be returned to the sheriff's  
44 office. The sheriff's office shall use the proceeds to offset  
45 ongoing fuel costs. A sheriff's office, if licensed as a local  
46 government user, may take a credit on the monthly diesel fuel  
47 tax return not to exceed the tax imposed under paragraphs (1) (b)  
48 and (g) on those gallons which would otherwise be eligible for  
49 refund.

50 Section 35. Subsection (3) is added to section 206.625,  
51 Florida Statutes, to read:

52 206.625 Return of tax to municipalities, counties, and  
53 school districts.-

54 (3) Those portions of the county fuel tax imposed by s.  
55 206.41(1) (b) which result from the collection of the taxes paid  
56 by a county sheriff's office for fuel used in motor vehicles  
57 operated by the sheriff's office shall be returned to the  
58 sheriff's office. The sheriff's office shall use the proceeds to  
59 offset ongoing fuel costs.

60  
61 ===== T I T L E A M E N D M E N T =====

62 And the title is amended as follows:

63 Delete line 138

64 and insert:

65 providing applicability; amending s. 206.41, F.S.;

66 revising the definition of the term "agricultural and

67 aquacultural purposes" for purposes of the required

68 refund of state taxes imposed on motor fuel used for

69 such purposes; requiring that the portion of fuel

70 sales tax collected from a county sheriff's office be

71 returned to the sheriff's office to offset the ongoing



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72 fuel costs; authorizing a sheriff's office that is  
73 licensed as a local government user to take a credit  
74 on the monthly diesel fuel tax return under prescribed  
75 conditions; amending s. 206.625, F.S.; requiring that  
76 the portion of the county fuel tax paid by a county  
77 sheriff's office be returned to offset ongoing fuel  
78 costs; providing effective dates.