



290932

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/02/2012	.	
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The Committee on Budget (Norman) recommended the following:

Senate Amendment (with title amendment)

Between lines 558 and 559
insert:

Section 10. Subsection (5) of section 336.021, Florida Statutes, is amended to read:

336.021 County transportation system; levy of ninth-cent fuel tax on motor fuel and diesel fuel.—

(5) All impositions of the tax shall be levied before October ~~July~~ 1 of each year to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate to be effective



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14 September 1 of the year of expiration. All impositions shall be
15 required to end on December 31 of a year. A decision to rescind
16 the tax may ~~shall~~ not take effect on any date other than
17 December 31 and requires ~~shall require~~ a minimum of 60 days'
18 notice to the department of such decision.

19 Section 11. Paragraphs (a) and (b) of subsection (1) and
20 paragraph (a) of subsection (5) of section 336.025, Florida
21 Statutes, are amended to read:

22 336.025 County transportation system; levy of local option
23 fuel tax on motor fuel and diesel fuel.—

24 (1) (a) In addition to other taxes allowed by law, there may
25 be levied as provided in ss. 206.41(1) (e) and 206.87(1) (c) a 1-
26 cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
27 fuel tax upon every gallon of motor fuel and diesel fuel sold in
28 a county and taxed under the provisions of part I or part II of
29 chapter 206.

30 1. All impositions and rate changes of the tax shall be
31 levied before October ~~July~~ 1 to be effective January 1 of the
32 following year for a period not to exceed 30 years, and the
33 applicable method of distribution shall be established pursuant
34 to subsection (3) or subsection (4). However, levies of the tax
35 which were in effect on July 1, 2002, and which expire on August
36 31 of any year may be reimposed at the current authorized rate
37 effective September 1 of the year of expiration. Upon
38 expiration, the tax may be relieved if ~~provided that~~ a
39 redetermination of the method of distribution is made as
40 provided in this section.

41 2. County and municipal governments shall use ~~utilize~~
42 moneys received pursuant to this paragraph only for



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43 transportation expenditures.

44 3. Any tax levied pursuant to this paragraph may be
45 extended on a majority vote of the governing body of the county.
46 A redetermination of the method of distribution shall be
47 established pursuant to subsection (3) or subsection (4), if,
48 after July 1, 1986, the tax is extended or the tax rate changed,
49 for the period of extension or for the additional tax.

50 (b) In addition to other taxes allowed by law, there may be
51 levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent,
52 4-cent, or 5-cent local option fuel tax upon every gallon of
53 motor fuel sold in a county and taxed under the provisions of
54 part I of chapter 206. The tax shall be levied by an ordinance
55 adopted by a majority plus one vote of the membership of the
56 governing body of the county or by referendum.

57 1. All impositions and rate changes of the tax shall be
58 levied before October ~~July~~ 1, to be effective January 1 of the
59 following year. However, levies of the tax which were in effect
60 on July 1, 2002, and which expire on August 31 of any year may
61 be reimposed at the current authorized rate effective September
62 1 of the year of expiration.

63 2. The county may, prior to levy of the tax, establish by
64 interlocal agreement with one or more municipalities located
65 therein, representing a majority of the population of the
66 incorporated area within the county, a distribution formula for
67 dividing the entire proceeds of the tax among county government
68 and all eligible municipalities within the county. If no
69 interlocal agreement is adopted before the effective date of the
70 tax, tax revenues shall be distributed pursuant to ~~the~~
71 ~~provisions of~~ subsection (4). If no interlocal agreement exists,



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72 a new interlocal agreement may be established before ~~prior to~~
73 June 1 of any year pursuant to this subparagraph. However, any
74 interlocal agreement agreed to under this subparagraph after the
75 initial levy of the tax or change in the tax rate authorized in
76 this section may not ~~shall under no circumstances~~ materially or
77 adversely affect the rights of holders of outstanding bonds that
78 ~~which~~ are backed by taxes authorized by this paragraph, and the
79 amounts distributed to the county government and each
80 municipality may ~~shall~~ not be reduced below the amount necessary
81 for the payment of principal and interest and reserves for
82 principal and interest as required under the covenants of any
83 bond resolution outstanding on the date of establishment of the
84 new interlocal agreement.

85 3. County and municipal governments shall use moneys
86 received pursuant to this paragraph for transportation
87 expenditures needed to meet the requirements of the capital
88 improvements element of an adopted comprehensive plan or for
89 expenditures needed to meet immediate local transportation
90 problems and for other transportation-related expenditures that
91 are critical for building comprehensive roadway networks by
92 local governments. For purposes of this paragraph, expenditures
93 for the construction of new roads, the reconstruction or
94 resurfacing of existing paved roads, or the paving of existing
95 graded roads shall be deemed to increase capacity and such
96 projects shall be included in the capital improvements element
97 of an adopted comprehensive plan. Expenditures for purposes of
98 this paragraph may ~~shall~~ not include routine maintenance of
99 roads.

100 (5) (a) By July 1 of each year, the county shall notify the



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101 Department of Revenue of the rate of the taxes levied pursuant
102 to paragraphs (1)(a) and (b), and of its decision to rescind or
103 change the rate of a tax, if applicable, and shall provide the
104 department with a certified copy of the interlocal agreement
105 established under subparagraph (1)(b)2. or subparagraph (3)(a)1.
106 with distribution proportions established by such agreement or
107 pursuant to subsection (4), if applicable. A decision to rescind
108 a tax may ~~shall~~ not take effect on any date other than December
109 31 and requires ~~shall require~~ a minimum of 60 days' notice to
110 the Department of Revenue of such decision.

111
112 ===== T I T L E A M E N D M E N T =====

113 And the title is amended as follows:

114 Delete line 44

115 and insert:

116 of tax administration; amending s. 336.021, F.S.;

117 revising the date for imposing the ninth-cent fuel

118 tax; amending s. 336.025, F.S.; revising the date when

119 impositions and rate changes of the local option fuel

120 tax are levied; amending s. 443.131, F.S.;