

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Horner offered the following:

2
3 **Amendment (with title amendment)**

4 Between lines 771 and 772, insert:

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

7 336.021 County transportation system; levy of ninth-cent
8 fuel tax on motor fuel and diesel fuel.—

9 (5) All impositions of the tax shall be levied before
10 October ~~July~~ 1 of each year to be effective January 1 of the
11 following year. However, levies of the tax which were in effect
12 on July 1, 2002, and which expire on August 31 of any year may
13 be reimposed at the current authorized rate to be effective
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 shall not take effect on any date other than December 31
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17 and shall require a minimum of 60 days' notice to the department
18 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
25 may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a
26 1-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 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 utilize moneys
42 received pursuant to this paragraph only for transportation
43 expenditures.

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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
51 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
52 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
53 of 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 prior to June 1 of
73 any year pursuant to this subparagraph. However, any interlocal
74 agreement agreed to under this subparagraph after the initial
75 levy of the tax or change in the tax rate authorized in this
76 section shall under no circumstances materially or adversely
77 affect the rights of holders of outstanding bonds which are
78 backed by taxes authorized by this paragraph, and the amounts
79 distributed to the county government and each municipality shall
80 not be reduced below the amount necessary for the payment of
81 principal and interest and reserves for principal and interest
82 as required under the covenants of any bond resolution
83 outstanding on the date of establishment of the new interlocal
84 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 shall not include routine maintenance of roads.

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

T I T L E A M E N D M E N T

114 Remove line 46 and insert:

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

116 revising the date when imposition of the ninth-cent

117 fuel tax will be levied; amending s. 336.025, F.S.;

118 revising the date when impositions and rate changes of

119 the local option fuel tax shall be levied; amending s.

120 443.131, F.S.;

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