



189066

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/21/2013	.	
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	.	

The Committee on Community Affairs (Simpson) recommended the following:

Senate Amendment (with title amendment)

Delete lines 467 - 538

and insert:

Section 4. Section 206.86, Florida Statutes, is amended to read:

206.86 Definitions.—As used in this part:

(1) "Diesel fuel" means all petroleum distillates commonly known as diesel #2, biodiesel, or any other product blended with diesel or any product placed into the storage supply tank of a diesel-powered motor vehicle.

(2) "Taxable diesel fuel" or "fuel" means any diesel fuel



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13 not held in bulk storage at a terminal ~~and~~ which has not been
14 dyed for exempt use in accordance with Internal Revenue Code
15 requirements.

16 (3) "User" includes any person who uses diesel fuels within
17 this state for the propulsion of a motor vehicle on the public
18 highways of this state, even though the motor is also used for a
19 purpose other than the propulsion of the vehicle.

20 ~~(4) "Alternative fuel" means any liquefied petroleum gas~~
21 ~~product or compressed natural gas product or combination thereof~~
22 ~~used in an internal combustion engine or motor to propel any~~
23 ~~form of vehicle, machine, or mechanical contrivance. This term~~
24 ~~includes, but is not limited to, all forms of fuel commonly or~~
25 ~~commercially known or sold as natural gasoline, butane gas,~~
26 ~~propane gas, or any other form of liquefied petroleum gas or~~
27 ~~compressed natural gas.~~

28 ~~(5) "Natural gasoline" is a liquid hydrocarbon that is~~
29 ~~produced by natural gas and must be blended with other liquid~~
30 ~~petroleum products to produce motor fuel.~~

31 ~~(4)-(6)~~ "Removal" means any physical transfer of diesel fuel
32 and any use of diesel fuel other than as a material in the
33 production of diesel fuel.

34 ~~(5)-(7)~~ "Blender" means any person who ~~that~~ produces blended
35 diesel fuel outside the bulk transfer/terminal system.

36 ~~(6)-(8)~~ "Colorless marker" means material that is not
37 perceptible to the senses until the diesel fuel into which it is
38 introduced is subjected to a scientific test.

39 ~~(7)-(9)~~ "Dyed diesel fuel" means diesel fuel that is dyed in
40 accordance with United States Environmental Protection Agency or
41 Internal Revenue Service requirements for high sulfur diesel



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42 fuel or low sulfur diesel fuel.

43 (8)~~(10)~~ "Ultimate vendor" means a licensee that sells
44 undyed diesel fuel to the United States or its departments or
45 agencies in bulk lots of not less than 500 gallons in each
46 delivery or to the user of the diesel fuel for use on a farm for
47 farming purposes.

48 (9)~~(11)~~ "Local government user of diesel fuel" means any
49 county, municipality, or school district licensed by the
50 department to use untaxed diesel fuel in motor vehicles.

51 (10)~~(12)~~ "Mass transit system" means any licensed local
52 transportation company providing local bus service that is open
53 to the public and that travels regular routes.

54 (11)~~(13)~~ "Diesel fuel registrant" means anyone required by
55 this chapter to be licensed to remit diesel fuel taxes,
56 including, but not limited to, terminal suppliers, importers,
57 local government users of diesel fuel, and mass transit systems.

58 (12)~~(14)~~ "Biodiesel" means any product made from
59 nonpetroleum-based oils or fats which is suitable for use in
60 diesel-powered engines. Biodiesel is also referred to as alkyl
61 esters.

62 (13)~~(15)~~ "Biodiesel manufacturer" means those industrial
63 plants, regardless of capacity, where organic products are used
64 in the production of biodiesel. This includes businesses that
65 process or blend organic products that are marketed as
66 biodiesel.

67 Section 5. Paragraph (a) of subsection (1) of section
68 206.87, Florida Statutes, is amended to read:

69 206.87 Levy of tax.—

70 (1) (a) An excise tax of 4 cents per gallon is hereby



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71 imposed upon each net gallon of diesel fuel subject to the tax
72 under subsection (2), ~~except alternative fuels which are subject~~
73 ~~to the fee imposed by s. 206.877.~~

74 Section 6. Section 206.877, Florida Statutes, is repealed.

75 Section 7. Section 206.89, Florida Statutes, is repealed.

76 Section 8. Subsection (1) of section 206.91, Florida
77 Statutes, is amended to read:

78 206.91 Tax reports; computation and payment of tax.—

79 (1) For the purpose of determining the amount of taxes
80 imposed by s. 206.87, each diesel fuel registrant shall, not
81 later than the 20th day of each calendar month, mail to the
82 department, on forms prescribed by the department, monthly
83 reports that provide ~~which shall show such~~ information on
84 inventories, purchases, nontaxable disposals, and taxable sales
85 in gallons of diesel fuel ~~and alternative fuel~~, for the
86 preceding calendar month ~~as may be~~ required by the department.
87 However, if the 20th day falls on a Saturday, a Sunday, or a
88 federal or state legal holiday, returns shall be accepted if
89 postmarked on the next succeeding workday. The reports must
90 include, ~~shall contain~~ or be verified by, a written declaration
91 stating that they are ~~such report is~~ made under the penalties of
92 perjury. The diesel fuel registrant shall deduct from the amount
93 of taxes shown by the report to be payable an amount equivalent
94 to .67 percent of the taxes on diesel fuel imposed by s.
95 206.87(1)(a) and (e), which deduction is ~~hereby~~ allowed to the
96 diesel fuel registrant on account of services and expenses in
97 complying with the provisions of this part. The allowance on
98 taxable gallons of diesel fuel sold to persons licensed under
99 this chapter is not ~~shall not be~~ deductible unless the diesel



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100 fuel registrant has allowed 50 percent of the allowance provided
101 by this section to a purchaser with a valid wholesaler or
102 terminal supplier license. This allowance is not ~~shall not be~~
103 deductible unless payment of the taxes is made on or before the
104 20th day of the month as ~~herein~~ required in this subsection.
105 ~~Nothing in~~ This subsection does not ~~shall be construed to~~
106 authorize a deduction from the constitutional fuel tax or fuel
107 sales tax.

108 Section 9. Subsection (1) of section 206.9825, Florida
109 Statutes, is amended to read:

110 206.9825 Aviation fuel tax.—

111 (1) (a) Except as otherwise provided in this part, an excise
112 tax of 6.9 cents per gallon of aviation fuel is imposed upon
113 every gallon of aviation fuel sold in this state, or brought
114 into this state for use, upon which such tax has not been paid
115 or the payment thereof has not been lawfully assumed by some
116 person handling the same in this state. Fuel taxed pursuant to
117 this part shall not be subject to the taxes imposed by ss.
118 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and (d).

119 (b) Any ~~licensed wholesaler or terminal supplier that~~
120 ~~delivers aviation fuel to an air carrier~~ that offers offering
121 transcontinental jet service and that has, within the preceding
122 5-year period from January 1 of the year the exemption is being
123 applied for, increased its that, after January 1, 1996,
124 ~~increases the air carrier's~~ Florida workforce by more than 1,000
125 ~~1000~~ percent and by 250 or more full-time equivalent employee
126 positions as provided in reports that must be filed pursuant to
127 s. 443.163, may purchase receive a credit or refund as the
128 ~~ultimate vendor of the aviation fuel~~ exempt from for the 6.9



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129 cents per gallon tax imposed by this part from terminal
130 suppliers and wholesalers, provided that the air carrier has no
131 facility for fueling highway vehicles from the tank in which the
132 aviation fuel is stored. To qualify for the exemption, an air
133 carrier must submit a written request to the department stating
134 that it meets the requirements of this paragraph. The exemption
135 under this paragraph expires on December 31 of the year it was
136 granted. The exemption is not allowed for any period before the
137 effective date of the air carrier exemption letter issued by the
138 department. To renew the exemption, the air carrier must submit
139 a written request to the department stating that it meets the
140 requirements of this paragraph. Terminal suppliers and
141 wholesalers may receive a credit or may apply for a refund, as
142 the ultimate vendor of the 6.9 cents per gallon aviation fuel
143 tax previously paid, within 1 year after the date the right to
144 the refund has accrued ~~excise tax previously paid, provided that~~
145 ~~the air carrier has no facility for fueling highway vehicles~~
146 ~~from the tank in which the aviation fuel is stored.~~ In
147 calculating the new or additional Florida full-time equivalent
148 employee positions, any full-time equivalent employee positions
149 of parent or subsidiary corporations which existed before the
150 preceding 5-year period from January 1 of the year the
151 application for exemption or renewal is being applied for, may
152 January 1, 1996, shall not be counted toward reaching the
153 Florida employment increase thresholds. The refund allowed under
154 this paragraph is in furtherance of the goals and policies of
155 the State Comprehensive Plan set forth in s. 187.201(16) (a),
156 (b)1., 2., (17) (a), (b)1., 4., (19) (a), (b)5., (21) (a), (b)1.,
157 2., 4., 7., 9., and 12.



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158 (c) If, during the 1-year period in which the exemption is
159 in place before July 1, 2001, the air carrier fails to maintain
160 the increase in its Florida workforce by more than 1,000 percent
161 and by 250 or more full-time equivalent employees number of
162 full-time equivalent employee positions created or added to the
163 air carrier's Florida workforce falls below 250, the exemption
164 granted pursuant to this section does shall not apply during the
165 period in which the air carrier was no longer qualified to
166 receive the exemption has fewer than the 250 additional
167 employees.

168 (d) The exemption taken by credit or refund pursuant to
169 paragraph (b) applies shall apply only under the terms and
170 conditions set forth in this paragraph therein. If any part of
171 the that paragraph is judicially declared to be unconstitutional
172 or invalid, the validity of any provisions taxing aviation fuel
173 is shall not be affected and all fuel exempted pursuant to
174 paragraph (b) shall be subject to tax as if the exemption was
175 never enacted. Each Every person who benefits benefiting from
176 the such exemption is shall be liable for and must make payment
177 of all taxes for which a credit or refund was granted.

178 (e) The department may adopt rules to administer this
179 subsection.

180 Section 10. The Division of Law Revision and Information is
181 requested to create part V of chapter 206, Florida Statutes,
182 consisting of ss. 206.9951-206.998, entitled "NATURAL GAS FUEL."

183 Section 11. Section 206.9951, Florida Statutes, is created
184 to read:

185 206.9951 Definitions.—As used in this part, the term:

186 (1) "Motor fuel equivalent gallon" means the volume of



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187 natural gas fuel it takes to equal the energy content of 1
188 gallon of motor fuel.

189 (2) "Natural gas fuel" means any liquefied petroleum gas
190 product, compressed natural gas product, or combination thereof
191 used in a motor vehicle as defined in s. 206.01(23). This term
192 includes, but is not limited to, all forms of fuel commonly or
193 commercially known or sold as natural gasoline, butane gas,
194 propane gas, or any other form of liquefied petroleum gas,
195 compressed natural gas, or liquefied natural gas.

196 (3) "Natural gas fuel retailer" means any person who sells
197 natural gas fuel for use in a motor vehicle as defined in s.
198 206.01(23).

199 (4) "Natural gasoline" is a liquid hydrocarbon that is
200 produced by natural gas and must be blended with other liquid
201 petroleum products to produce motor fuel.

202 (5) "Person" means a natural person, corporation,
203 copartnership, firm, company, agency, or association; a state
204 agency; a federal agency; or a political subdivision of the
205 state.

206 Section 12. Section 206.9952, Florida Statutes, is created
207 to read:

208 206.9952 Application for license as a natural gas fuel
209 retailer.—

210 (1) It is unlawful for any person to engage in business as
211 a natural gas fuel retailer within this state unless he or she
212 is the holder of a valid license issued by the department to
213 engage in such business.

214 (2) A person who has facilities for placing natural gas
215 fuel into the supply system of an internal combustion engine



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216 fueled by individual portable containers of 10 gallons or less
217 is not required to be licensed as a natural gas fuel retailer,
218 provided that the fuel is only used for exempt purposes.

219 (3) (a) Any person who acts as a natural gas retailer and
220 does not hold a valid natural gas fuel retailer license shall
221 pay a penalty of \$200 for each month of operation without a
222 license. This paragraph expires December 31, 2018.

223 (b) Effective January 1, 2019, any person who acts as a
224 natural gas fuel retailer and does not hold a valid natural gas
225 fuel retailer license shall pay a penalty of 25 percent of the
226 tax assessed on the total purchases made during the unlicensed
227 period.

228 (4) To procure a natural gas fuel retailer license, a
229 person shall file an application and a bond with the department
230 on a form prescribed by the department. The department may not
231 issue a license upon the receipt of any application unless it is
232 accompanied by a bond.

233 (5) When a natural gas fuel retailer license application is
234 filed by a person whose previous license was canceled for cause
235 by the department or the department believes that such
236 application was not filed in good faith or is filed by another
237 person as a subterfuge for the actual person in interest whose
238 previous license has been canceled, the department may, if
239 evidence warrants, refuse to issue a license for such an
240 application.

241 (6) Upon the department's issuance of a natural gas fuel
242 retailer license, such license remains in effect so long as the
243 natural gas fuel retailer is in compliance with the requirements
244 of this part.



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245 (7) Such license may not be assigned and is valid only for
246 the natural gas fuel retailer in whose name the license is
247 issued. The license shall be displayed conspicuously by the
248 natural gas fuel retailer in the principal place of business for
249 which the license was issued.

250 (8) With the exception of a state or federal agency or a
251 political subdivision licensed under this chapter, each person,
252 as defined in this part, who operates as a natural gas fuel
253 retailer shall report monthly to the department and pay a tax on
254 all natural gas fuel purchases beginning January 1, 2019.

255 (9) The license application requires a license fee of \$5.
256 Each license shall be renewed annually by submitting a
257 reapplication and the license fee to the department. The license
258 fee shall be paid to the department for deposit into the General
259 Revenue Fund.

260 Section 13. Section 206.9955, Florida Statutes, is created
261 to read:

262 206.9955 Levy of natural gas fuel tax.—

263 (1) The motor fuel equivalent gallon means the following
264 for:

265 (a) Compressed natural gas gallon: 5.66 pounds, or per each
266 126.67 cubic feet.

267 (b) Liquefied natural gas gallon: 6.22 pounds.

268 (c) Liquefied petroleum gas gallon: 1.35 gallons.

269 (2) Effective January 1, 2019, the following taxes shall be
270 imposed:

271 (a) An excise tax of 4 cents upon each motor fuel
272 equivalent gallon of natural gas fuel.

273 (b) An additional tax of 1 cent upon each motor fuel



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274 equivalent gallon of natural gas fuel, which is designated as
275 the "ninth-cent fuel tax."

276 (c) An additional tax of 6 cents on each motor fuel
277 equivalent gallon of natural gas fuel by each county, which is
278 designated as the "local option fuel tax."

279 (d) An additional tax on each motor fuel equivalent gallon
280 of natural gas fuel, which is designated as the "State
281 Comprehensive Enhanced Transportation System Tax," at a rate
282 determined pursuant to this paragraph. Each calendar year, the
283 department shall determine the tax rate applicable to the sale
284 of natural gas fuel for the following 12-month period beginning
285 January 1, rounded to the nearest tenth of a cent, by adjusting
286 the initially established tax rate of 7.1 cents per gallon by
287 the percentage change in the average of the Consumer Price Index
288 issued by the United States Department of Labor for the most
289 recent 12-month period ending September 30.

290 (e)1. An additional tax is imposed on each motor fuel
291 equivalent gallon of natural gas fuel for the privilege of
292 selling natural gas fuel and is designated as the "fuel sales
293 tax." Each calendar year, the department shall determine the tax
294 rate applicable to the sale of natural gas fuel, rounded to the
295 nearest tenth of a cent, for the following 12-month period
296 beginning January 1. The tax rate is calculated by adjusting the
297 initially established tax rate of 12.9 cents per gallon by the
298 percentage change in the average of the Consumer Price Index
299 issued by the United States Department of Labor for the most
300 recent 12-month period ending September 30.

301 2. The department is authorized to adopt rules and publish
302 forms to administer this paragraph.



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303 (3) Unless otherwise provided by this chapter, the taxes
304 specified in subsection (2) are imposed on natural gas fuel when
305 it is placed into the fuel supply tank of a motor vehicle as
306 defined in s. 206.01(23). The person liable for payment of the
307 taxes imposed by this section is the person selling the fuel to
308 the end user, for use in the fuel supply tank of a motor vehicle
309 as defined in s. 206.01(23).

310 Section 14. Section 206.996, Florida Statutes, is created
311 to read:

312 206.996 Monthly reports by natural gas fuel retailers;
313 deductions.-

314 (1) For the purpose of determining the amount of taxes
315 imposed by s. 206.9955, each natural gas fuel retailer shall
316 file beginning February 2019, and each month thereafter, no
317 later than the 20th day of each month, monthly reports
318 electronically with the department showing information on
319 inventory, purchases, nontaxable disposals, and taxable sales in
320 gallons of natural gas fuel for the preceding month. However, if
321 the 20th day of the month falls on a Saturday, Sunday, or
322 federal or state legal holiday, a return must be accepted if it
323 is electronically filed on the next succeeding business day. The
324 reports must include, or be verified by, a written declaration
325 stating that such report is made under the penalties of perjury.
326 The natural gas fuel retailer shall deduct from the amount of
327 taxes shown by the report to be payable an amount equivalent to
328 0.67 percent of the taxes on natural gas fuel imposed by s.
329 206.9955(2)(a) and (e), which deduction is allowed to the
330 natural gas fuel retailer to compensate it for services rendered
331 and expenses incurred in complying with the requirements of this



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332 part. This allowance is not deductible unless payment of
333 applicable taxes is made on or before the 20th day of the month.
334 This subsection may not be construed as authorizing a deduction
335 from the constitutional fuel tax or the fuel sales tax.

336 (2) Upon the electronic filing of the monthly report, each
337 natural gas fuel retailer shall pay the department the full
338 amount of natural gas fuel taxes for the preceding month at the
339 rate provided in s. 206.9955, less the amount allowed the
340 natural gas fuel retailer for services and expenses as provided
341 in subsection (1).

342 (3) The department may authorize a quarterly return and
343 payment of taxes when the taxes remitted by the natural gas fuel
344 retailer for the preceding quarter did not exceed \$100, and the
345 department may authorize a semiannual return and payment of
346 taxes when the taxes remitted by the natural gas fuel retailer
347 for the preceding 6 months did not exceed \$200.

348 (4) In addition to the allowance authorized by subsection
349 (1), every natural gas fuel retailer is entitled to a deduction
350 of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and
351 (c), on account of services and expenses incurred due to
352 compliance with the requirements of this part. This allowance
353 may not be deductible unless payment of the tax is made on or
354 before the 20th day of the month.

355 Section 15. Section 206.9965, Florida Statutes, is created
356 to read:

357 206.9965 Exemptions and refunds; natural gas fuel
358 retailers.—Natural gas fuel may be purchased from natural gas
359 fuel retailers exempt from the tax imposed by this part when
360 used or purchased for the following:



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361 (1) Exclusive use by the United States or its departments
362 or agencies. Exclusive use by the United States or its
363 departments and agencies means the consumption by the United
364 States or its departments or agencies of the natural gas fuel in
365 a motor vehicle as defined in s. 206.01(23).

366 (2) Use for agricultural purposes as defined in s.
367 206.41(4)(c).

368 (3) Uses as provided in s. 206.874(3).

369 (4) Used to propel motor vehicles operated by state and
370 local government agencies.

371 (5) Individual use resulting from residential refueling
372 devices located at a person's primary residence.

373 (6) Purchases of natural gas fuel between licensed natural
374 gas fuel retailers. A natural gas fuel retailer that sells tax-
375 paid natural gas fuel to another natural gas fuel retailer may
376 take a credit on its monthly return or may file a claim for
377 refund with the Chief Financial Officer pursuant to s. 215.26.
378 All sales of natural gas fuel between natural gas fuel retailers
379 must be documented on invoices or other evidence of the sale of
380 such fuel and the seller shall retain a copy of the purchaser's
381 natural gas fuel retailer license.

382 Section 16. Section 206.879, Florida Statutes, is
383 transferred and renumbered as section 206.997, Florida Statutes,
384 and amended to read:

385 206.997 ~~206.879~~ State and local alternative fuel user fee
386 clearing trust funds; distribution.-

387 ~~(1)~~ Notwithstanding the provisions of s. 206.875, the
388 revenues from the natural gas fuel tax imposed by s. 206.9955
389 ~~state alternative fuel fees imposed by s. 206.877~~ shall be



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390 deposited into the State Alternative Fuel User Fee Clearing
391 Trust Fund, which is hereby created. After deducting the service
392 charges provided in s. 215.20, the proceeds in this trust fund
393 shall be distributed as follows: one-half of the proceeds in
394 calendar year 2019 and one-fifth of the proceeds in calendar
395 year 1991, one-third of the proceeds in calendar year 1992,
396 three-sevenths of the proceeds in calendar year 1993, and one-
397 half of the proceeds in each calendar year thereafter shall be
398 transferred to the State Transportation Trust Fund; the
399 remainder shall be distributed as follows: 50 percent shall be
400 transferred to the State Board of Administration for
401 distribution according to the provisions of s. 16, Art. IX of
402 the State Constitution of 1885, as amended; 25 percent shall be
403 transferred to the Revenue Sharing Trust Fund for
404 Municipalities; and the remaining 25 percent shall be
405 distributed using the formula contained in s. 206.60(1).

406 ~~(2) Notwithstanding the provisions of s. 206.875, the~~
407 ~~revenues from the local alternative fuel fees imposed in lieu of~~
408 ~~s. 206.87(1)(b) or (c) shall be deposited into The Local~~
409 ~~Alternative Fuel User Fee Clearing Trust Fund, which is hereby~~
410 ~~created. After deducting the service charges provided in s.~~
411 ~~215.20, the proceeds in this trust fund shall be returned~~
412 ~~monthly to the appropriate county.~~

413 Section 17. (1) The Local Alternative Fuel User Fee
414 Clearing Trust Fund within the Department of Revenue is
415 terminated.

416 (2) The Department of Revenue shall pay any outstanding
417 debts or obligations of the terminated fund as soon as
418 practicable, and the Chief Financial Officer shall close out and



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419 remove the terminated fund from various state accounting systems
420 using generally accepted accounting principles concerning
421 warrants outstanding, assets, and liabilities.

422 Section 18. Section 206.998, Florida Statutes, is created
423 to read:

424 206.998 Applicability of specified sections of parts I and
425 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,
426 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,
427 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,
428 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,
429 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,
430 206.27, 206.28, 206.405, 206.406, 206.41, 206.413, 206.43,
431 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,
432 206.608, and 206.61 of part I of this chapter and ss. 206.86,
433 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part
434 II of this chapter shall, as far as lawful or practicable, be
435 applicable to the tax levied and imposed and to the collection
436 thereof as if fully set out in this part. However, any provision
437 of any such section does not apply if it conflicts with any
438 provision of this part.

439 Section 19. Paragraph (d) of subsection (2) of section
440 212.055, Florida Statutes, is amended to read:

441 212.055 Discretionary sales surtaxes; legislative intent;
442 authorization and use of proceeds.—It is the legislative intent
443 that any authorization for imposition of a discretionary sales
444 surtax shall be published in the Florida Statutes as a
445 subsection of this section, irrespective of the duration of the
446 levy. Each enactment shall specify the types of counties
447 authorized to levy; the rate or rates which may be imposed; the



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448 maximum length of time the surtax may be imposed, if any; the
449 procedure which must be followed to secure voter approval, if
450 required; the purpose for which the proceeds may be expended;
451 and such other requirements as the Legislature may provide.
452 Taxable transactions and administrative procedures shall be as
453 provided in s. 212.054.

454 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

455 (d) The proceeds of the surtax authorized by this
456 subsection and any accrued interest shall be expended by the
457 school district, within the county and municipalities within the
458 county, or, in the case of a negotiated joint county agreement,
459 within another county, to finance, plan, and construct
460 infrastructure; to acquire land for public recreation,
461 conservation, or protection of natural resources; to provide
462 loans, grants, or rebates to residential or commercial property
463 owners who make energy efficiency improvements to their
464 residential or commercial property, if a local government
465 ordinance authorizing such use is approved by referendum; or to
466 finance the closure of county-owned or municipally owned solid
467 waste landfills that have been closed or are required to be
468 closed by order of the Department of Environmental Protection.
469 Any use of the proceeds or interest for purposes of landfill
470 closure before July 1, 1993, is ratified. The proceeds and any
471 interest may not be used for the operational expenses of
472 infrastructure, except that a county that has a population of
473 fewer than 75,000 and that is required to close a landfill may
474 use the proceeds or interest for long-term maintenance costs
475 associated with landfill closure. Counties, as defined in s.
476 125.011, and charter counties may, in addition, use the proceeds



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477 or interest to retire or service indebtedness incurred for bonds
478 issued before July 1, 1987, for infrastructure purposes, and for
479 bonds subsequently issued to refund such bonds. Any use of the
480 proceeds or interest for purposes of retiring or servicing
481 indebtedness incurred for refunding bonds before July 1, 1999,
482 is ratified.

483 1. For the purposes of this paragraph, the term
484 "infrastructure" means:

485 a. Any fixed capital expenditure or fixed capital outlay
486 associated with the construction, reconstruction, or improvement
487 of public facilities that have a life expectancy of 5 or more
488 years and any related land acquisition, land improvement,
489 design, and engineering costs.

490 b. A fire department vehicle, an emergency medical service
491 vehicle, a sheriff's office vehicle, a police department
492 vehicle, or any other vehicle, and the equipment necessary to
493 outfit the vehicle for its official use or equipment that has a
494 life expectancy of at least 5 years.

495 c. Any expenditure for the construction, lease, or
496 maintenance of, or provision of utilities or security for,
497 facilities, as defined in s. 29.008.

498 d. Any fixed capital expenditure or fixed capital outlay
499 associated with the improvement of private facilities that have
500 a life expectancy of 5 or more years and that the owner agrees
501 to make available for use on a temporary basis as needed by a
502 local government as a public emergency shelter or a staging area
503 for emergency response equipment during an emergency officially
504 declared by the state or by the local government under s.
505 252.38. Such improvements are limited to those necessary to



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506 comply with current standards for public emergency evacuation
507 shelters. The owner must enter into a written contract with the
508 local government providing the improvement funding to make the
509 private facility available to the public for purposes of
510 emergency shelter at no cost to the local government for a
511 minimum of 10 years after completion of the improvement, with
512 the provision that the obligation will transfer to any
513 subsequent owner until the end of the minimum period.

514 e. Any land acquisition expenditure for a residential
515 housing project in which at least 30 percent of the units are
516 affordable to individuals or families whose total annual
517 household income does not exceed 120 percent of the area median
518 income adjusted for household size, if the land is owned by a
519 local government or by a special district that enters into a
520 written agreement with the local government to provide such
521 housing. The local government or special district may enter into
522 a ground lease with a public or private person or entity for
523 nominal or other consideration for the construction of the
524 residential housing project on land acquired pursuant to this
525 sub-subparagraph.

526 2. For the purposes of this paragraph, the term "energy
527 efficiency improvement" means any energy conservation and
528 efficiency improvement that reduces consumption through
529 conservation or a more efficient use of electricity, natural
530 gas, propane, or other forms of energy on the property,
531 including, but not limited to, air sealing; installation of
532 insulation; installation of energy-efficient heating, cooling,
533 or ventilation systems; installation of solar panels; building
534 modifications to increase the use of daylight or shade;



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535 replacement of windows; installation of energy controls or
536 energy recovery systems; installation of electric vehicle
537 charging equipment; installation of systems for natural gas fuel
538 as defined in s. 206.9951; and installation of efficient
539 lighting equipment.

540 3. Notwithstanding any other provision of this subsection,
541 a local government infrastructure surtax imposed or extended
542 after July 1, 1998, may allocate up to 15 percent of the surtax
543 proceeds for deposit into ~~in~~ a trust fund within the county's
544 accounts created for the purpose of funding economic development
545 projects having a general public purpose of improving local
546 economies, including the funding of operational costs and
547 incentives related to economic development. The ballot statement
548 must indicate the intention to make an allocation under the
549 authority of this subparagraph.

550 Section 20. Subsection (4) of section 212.08, Florida
551 Statutes, is amended to read:

552 212.08 Sales, rental, use, consumption, distribution, and
553 storage tax; specified exemptions.—The sale at retail, the
554 rental, the use, the consumption, the distribution, and the
555 storage to be used or consumed in this state of the following
556 are hereby specifically exempt from the tax imposed by this
557 chapter.

558 (4) EXEMPTIONS; ITEMS BEARING OTHER EXCISE TAXES, ETC.—

559 (a) Also exempt are:

560 1. Water delivered to the purchaser through pipes or
561 conduits or delivered for irrigation purposes. The sale of
562 drinking water in bottles, cans, or other containers, including
563 water that contains minerals or carbonation in its natural state



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564 or water to which minerals have been added at a water treatment
565 facility regulated by the Department of Environmental Protection
566 or the Department of Health, is exempt. This exemption does not
567 apply to the sale of drinking water in bottles, cans, or other
568 containers if carbonation or flavorings, except those added at a
569 water treatment facility, have been added. Water that has been
570 enhanced by the addition of minerals and that does not contain
571 any added carbonation or flavorings is also exempt.

572 2. All fuels used by a public or private utility, including
573 any municipal corporation or rural electric cooperative
574 association, in the generation of electric power or energy for
575 sale. Fuel other than motor fuel and diesel fuel is taxable as
576 provided in this chapter with the exception of fuel expressly
577 exempt herein. Natural gas fuel as defined in s. 206.9951(2) is
578 exempt from the tax imposed by this chapter when placed into the
579 fuel supply system of a motor vehicle. Motor fuels and diesel
580 fuels are taxable as provided in chapter 206, with the exception
581 of those motor fuels and diesel fuels used by railroad
582 locomotives or vessels to transport persons or property in
583 interstate or foreign commerce, which are taxable under this
584 chapter only to the extent provided herein. The basis of the tax
585 shall be the ratio of intrastate mileage to interstate or
586 foreign mileage traveled by the carrier's railroad locomotives
587 or vessels that were used in interstate or foreign commerce and
588 that had at least some Florida mileage during the previous
589 fiscal year of the carrier, such ratio to be determined at the
590 close of the fiscal year of the carrier. However, during the
591 fiscal year in which the carrier begins its initial operations
592 in this state, the carrier's mileage apportionment factor may be



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593 determined on the basis of an estimated ratio of anticipated
594 miles in this state to anticipated total miles for that year,
595 and subsequently, additional tax shall be paid on the motor fuel
596 and diesel fuels, or a refund may be applied for, on the basis
597 of the actual ratio of the carrier's railroad locomotives' or
598 vessels' miles in this state to its total miles for that year.
599 This ratio shall be applied each month to the total Florida
600 purchases made in this state of motor and diesel fuels to
601 establish that portion of the total used and consumed in
602 intrastate movement and subject to tax under this chapter. The
603 basis for imposition of any discretionary surtax shall be set
604 forth in s. 212.054. Fuels used exclusively in intrastate
605 commerce do not qualify for the proration of tax.

606 3. The transmission or wheeling of electricity.

607 (b) Alcoholic beverages and malt beverages are not exempt.
608 The terms "alcoholic beverages" and "malt beverages" as used in
609 this paragraph have the same meanings ascribed to them in ss.
610 561.01(4) and 563.01, respectively. It is determined by the
611 Legislature that the classification of alcoholic beverages made
612 in this paragraph for the purpose of extending the tax imposed
613 by this chapter is reasonable and just, and it is intended that
614 such tax be separate from, and in addition to, any other tax
615 imposed on alcoholic beverages.

616
617 ===== T I T L E A M E N D M E N T =====

618 And the title is amended as follows:

619 Delete lines 21 - 28

620 and insert:

621 206.86, F.S.; deleting definitions for the terms



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622 "alternative fuel" and "natural gasoline"; amending s.
623 206.87, F.S.; conforming a cross-reference; repealing
624 s. 206.877, F.S., relating to the annual decal fee
625 program for motor vehicles powered by alternative
626 fuels; repealing s. 206.89, F.S., relating to the
627 requirements for alternative fuel retailer licenses;
628 amending s. 206.91, F.S.; making grammatical and
629 technical changes; providing a directive to the
630 Division of Law Revision and Information; amending s.
631 206.9825, F.S.; revising the criteria that certain air
632 carriers must meet to qualify for an exemption to the
633 aviation fuel tax; providing remedies for failure by
634 an air carrier to meet the standards; authorizing
635 terminal suppliers and wholesalers to receive a
636 credit, or apply, for a refund of aviation fuel tax
637 previously paid; conforming terminology; authorizing
638 the Department of Revenue to adopt rules; creating s.
639 206.9951, F.S.; providing definitions; creating s.
640 206.9952, F.S.; establishing requirements for natural
641 gas fuel retailer licenses; providing penalties for
642 certain licensure violations; creating s. 206.9955,
643 F.S.; providing calculations for a motor fuel
644 equivalent gallon; providing for the levy of the
645 natural gas fuel tax; authorizing the Department of
646 Revenue to adopt rules; creating s. 206.996, F.S.;
647 establishing requirements for monthly reports of
648 natural gas fuel retailers; providing that reports are
649 made under the penalties of perjury; allowing natural
650 gas fuel retailers to seek a deduction of the tax



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651 levied under specified conditions; creating s.
652 206.9965, F.S.; providing exemptions and refunds from
653 the natural gas fuel tax; transferring, renumbering,
654 and amending s.206.879, F.S; revising provisions
655 relating to the State Alternative Fuel User Fee
656 Clearing Trust Fund; terminating the Local Alternative
657 Fuel User Fee Clearing Trust Fund within the
658 Department of Revenue; prescribing procedures for the
659 termination of the trust fund; creating s. 206.998,
660 F.S.; providing for the applicability of specified
661 sections of parts I and II of ch. 206, F.S.; amending
662 s. 212.055, F.S.; conforming a cross-reference;
663 amending s. 212.08, F.S.; providing an exemption from
664 taxes for natural gas fuel under certain
665 circumstances; repealing s.