

By the Committee on Community Affairs; and Senator Bradley

578-02026-13

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1 A bill to be entitled

2 An act relating to biodiesel fuel; amending s. 206.02,  
3 F.S.; exempting municipalities, counties, and school  
4 districts manufacturing biodiesel fuel for internal  
5 use from certain reporting, bonding, and licensing  
6 requirements applicable to biodiesel manufacturers;  
7 amending s. 206.874, F.S.; requiring such entities to  
8 file a return and pay a tax on such biodiesel fuel;  
9 providing an effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13 Section 1. Subsection (5) of section 206.02, Florida  
14 Statutes, is amended to read:

15 206.02 Application for license; temporary license; terminal  
16 suppliers, importers, exporters, blenders, biodiesel  
17 manufacturers, and wholesalers.—

18 (5) Each biodiesel manufacturer must meet the reporting,  
19 bonding, and licensing requirements ~~prescribed~~ for wholesalers  
20 under ~~by~~ this chapter. This subsection does not apply to a  
21 municipality, county, or school district that manufactures  
22 biodiesel fuel solely for use by the municipality, county, or  
23 school district.

24 Section 2. Paragraph (b) of subsection (4) of section  
25 206.874, Florida Statutes, is amended to read:

26 206.874 Exemptions.—

27 (4)

28 (b) A municipality, county, or school district that  
29 manufactures biodiesel fuel solely for use by the municipality,

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30 county, or school district and local government users of diesel  
31 fuel are ~~shall be~~ required to file a return accounting for  
32 biodiesel fuel manufacturing, diesel fuel acquisitions,  
33 inventory, and use, and remit a tax equal to 3 cents of the 4-  
34 cent tax required under s. 206.87(1)(a), plus the taxes required  
35 under s. 206.87(1)(b), (c), and (d) each month to the  
36 department.

37 Section 3. This act shall take effect July 1, 2013.