LEGISLATIVE ACTION Senate . House Comm: RCS . 02/21/2013 . .

The Committee on Transportation (Garcia) recommended the following:

Senate Amendment (with title amendment)

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Delete everything after the enacting clause and insert:

Section 1. 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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not held in bulk storage at a terminal and which has not been dyed for exempt use in accordance with Internal Revenue Code requirements.

- (3) "User" includes any person who uses diesel fuels within this state for the propulsion of a motor vehicle on the public highways of this state, even though the motor is also used for a purpose other than the propulsion of the vehicle.
- (4) "Alternative fuel" means any liquefied petroleum gas product or compressed natural gas product or combination thereof used in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance. This term includes, but is not limited to, all forms of fuel commonly or commercially known or sold as natural gasoline, butane gas, propane gas, or any other form of liquefied petroleum gas or compressed natural gas.
- (5) "Natural gasoline" is a liquid hydrocarbon that is produced by natural gas and must be blended with other liquid petroleum products to produce motor fuel.
- $\underline{(4)}$ "Removal" means any physical transfer of diesel fuel and any use of diesel fuel other than as a material in the production of diesel fuel.
- $\underline{(5)}$ "Blender" means any person who that produces blended diesel fuel outside the bulk transfer/terminal system.
- $\underline{(6)}$ "Colorless marker" means material that is not perceptible to the senses until the diesel fuel into which it is introduced is subjected to a scientific test.
- $\underline{(7)}$ "Dyed diesel fuel" means diesel fuel that is dyed in accordance with United States Environmental Protection Agency or Internal Revenue Service requirements for high sulfur diesel

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fuel or low sulfur diesel fuel.

- (8) (10) "Ultimate vendor" means a licensee that sells undyed diesel fuel to the United States or its departments or agencies in bulk lots of not less than 500 gallons in each delivery or to the user of the diesel fuel for use on a farm for farming purposes.
- (9) (11) "Local government user of diesel fuel" means any county, municipality, or school district licensed by the department to use untaxed diesel fuel in motor vehicles.
- $\underline{(10)}$ "Mass transit system" means any licensed local transportation company providing local bus service that is open to the public and that travels regular routes.
- (11) (13) "Diesel fuel registrant" means anyone required by this chapter to be licensed to remit diesel fuel taxes, including, but not limited to, terminal suppliers, importers, local government users of diesel fuel, and mass transit systems.
- (12) (14) "Biodiesel" means any product made from nonpetroleum-based oils or fats which is suitable for use in diesel-powered engines. Biodiesel is also referred to as alkyl esters.
- (13) (15) "Biodiesel manufacturer" means those industrial plants, regardless of capacity, where organic products are used in the production of biodiesel. This includes businesses that process or blend organic products that are marketed as biodiesel.
- Section 2. Paragraph (a) of subsection (1) of section 206.87, Florida Statutes, is amended to read:
 - 206.87 Levy of tax.-
 - (1) (a) An excise tax of 4 cents per gallon is hereby

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

Section 3. Section 206.877, Florida Statutes, is repealed.

Section 4. Section 206.89, Florida Statutes, is repealed.

Section 5. Subsection (1) of section 206.91, Florida Statutes, is amended to read:

206.91 Tax reports; computation and payment of tax.-

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

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fuel registrant has allowed 50 percent of the allowance provided by this section to a purchaser with a valid wholesaler or terminal supplier license. This allowance is not shall not be deductible unless payment of the taxes is made on or before the 20th day of the month as herein required in this subsection.

Nothing in This subsection does not shall be construed to authorize a deduction from the constitutional fuel tax or fuel sales tax.

Section 6. The Division of Law Revision and Information is requested to create part V of chapter 206, Florida Statutes, consisting of ss. 206.9951-206.998, entitled "NATURAL GAS FUEL."

Section 7. Section 206.9951, Florida Statutes, is created to read:

- 206.9951 Definitions.—As used in this part, the term:
- (1) "Motor fuel equivalent gallon" means the volume of natural gas fuel it takes to equal the energy content of 1 gallon of motor fuel.
- (2) "Natural gas fuel" means any liquefied petroleum gas product, compressed natural gas product, or combination thereof used in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance. This term includes, but is not limited to, all forms of fuel commonly or commercially known or sold as natural gasoline, butane gas, propane gas, or any other form of liquefied petroleum gas, compressed natural gas, or liquefied natural gas.
- (3) "Natural gas fuel retailer" means any person who sells natural gas fuel to be placed into the fuel supply system of a motor vehicle or used to propel any form of vehicle, machine, or mechanical contrivance.

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- (4) "Natural gasoline" is a liquid hydrocarbon that is produced by natural gas and must be blended with other liquid petroleum products to produce motor fuel.
- (5) "Person" means a natural person, corporation, copartnership, firm, company, agency, or association; a state agency; or a political subdivision of the state.

Section 8. Section 206.9952, Florida Statutes, is created to read:

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

- (1) It is unlawful for any person to engage in business as a natural gas fuel retailer within this state unless he or she is the holder of a valid license issued by the department to engage in such business.
- (2) A person who has facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less is not required to be licensed as a natural gas fuel retailer, provided that the fuel is only used for exempt purposes.
- (3) Effective January 1, 2019, any person who acts as a natural gas fuel retailer and does not hold a valid natural gas fuel retailer license shall pay a penalty of 25 percent of the tax assessed on the total purchases made during the unlicensed period.
- (4) To procure a natural gas fuel retailer license, a person shall file an application and a bond with the department on a form prescribed by the department. The department may not issue a license upon the receipt of any application unless it is accompanied by a bond.

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- (5) When a natural gas fuel retailer license application is filed by a person whose previous license was canceled for cause by the department or the department believes that such application was not filed in good faith or is filed by another person as a subterfuge for the actual person in interest whose previous license has been canceled, the department may, if evidence warrants, refuse to issue a license for such an application.
- (6) Upon the department's issuance of a natural gas fuel retailer license, such license remains in effect so long as the natural gas fuel retailer is in compliance with the requirements of this part.
- (7) Such license may not be assigned and is valid only for the natural gas fuel retailer in whose name the license is issued. The license shall be displayed conspicuously by the natural gas fuel retailer in the principal place of business for which the license was issued.
- (8) With the exception of a state or federal agency or a political subdivision licensed under this chapter, each person, as defined in this part, who operates as a natural gas fuel retailer shall report monthly to the department and pay a tax on all natural gas fuel purchases beginning January 1, 2019.
- (9) The license application requires a license fee of \$5.

 Each license shall be renewed annually by submitting a reapplication and the license fee to the department. The license fee shall be paid to the department for deposit into the General Revenue Fund.
- Section 9. Section 206.9955, Florida Statutes, is created to read:

187	206.9955 Levy of natural gas fuel tax.—
188	(1) The motor fuel equivalent gallon means the following
189	<pre>for:</pre>
190	(a) Compressed natural gas gallon: 5.66 pounds, or per each
191	126.67 cubic feet.
192	(b) Liquefied natural gas gallon: 6.22 pounds.
193	(c) Liquefied petroleum gas gallon: 1.35 gallons.
194	(2) Effective January 1, 2019, the following taxes shall be
195	<pre>imposed:</pre>
196	(a) An excise tax of 4 cents upon each motor fuel
197	equivalent gallon of natural gas fuel.
198	(b) An additional tax of 1 cent upon each motor fuel
199	equivalent gallon of natural gas fuel, which is designated as
200	the "ninth-cent fuel tax."
201	(c) An additional tax of 6 cents on each motor fuel
202	equivalent gallon of natural gas fuel by each county, which is
203	designated as the "local option fuel tax."
204	(d) An additional tax on each motor fuel equivalent gallon
205	of natural gas fuel, which is designated as the "State
206	Comprehensive Enhanced Transportation System Tax," at a rate
207	determined pursuant to this paragraph. Each calendar year, the
208	department shall determine the tax rate applicable to the sale
209	of natural gas fuel for the following 12-month period beginning
210	January 1, rounded to the nearest tenth of a cent, by adjusting
211	the initially established tax rate of 7.1 cents per gallon by
212	the percentage change in the average of the Consumer Price Index
213	issued by the United States Department of Labor for the most
214	recent 12-month period ending September 30.
215	(e)1. An additional tax is imposed on each motor fuel

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equivalent gallon of natural gas fuel for the privilege of selling natural gas fuel and is designated as the "fuel sales tax." Each calendar year, the department shall determine the tax rate applicable to the sale of natural gas fuel, rounded to the nearest tenth of a cent, for the following 12-month period beginning January 1. The tax rate is calculated by adjusting the initially established tax rate of 12.9 cents per gallon by the percentage change in the average of the Consumer Price Index issued by the United States Department of Labor for the most recent 12-month period ending September 30.

- 2. The department is authorized to adopt rules and publish forms to administer this paragraph.
- (3) Unless otherwise provided by this chapter, the taxes specified in subsection (2) are imposed on natural gas fuel when it is placed into the fuel supply tank of a motor vehicle or used to propel any form of vehicle, machine, or mechanical contrivance. The person liable for payment of the taxes imposed by this section is the person selling the fuel to the end user, where the fuel is placed into the fuel supply tank of a motor vehicle or used to propel any form of vehicle, machine, or mechanical contrivance.

Section 10. Section 206.996, Florida Statutes, is created to read:

206.996 Monthly reports by natural gas fuel retailers; deductions.—

(1) For the purpose of determining the amount of taxes imposed by s. 206.9955, each natural gas fuel retailer shall file beginning with February 2019 and each month thereafter, no later than the 20th day of each month, monthly reports

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electronically with the department showing information on inventory, purchases, nontaxable disposals, and taxable sales in gallons of natural gas fuel for the preceding month. However, if the 20th day of the month falls on a Saturday, Sunday, or federal or state legal holiday, a return must be accepted if it is electronically filed on the next succeeding business day. The reports must include, or be verified by, a written declaration stating that such report is made under the penalties of perjury. The natural gas fuel retailer shall deduct from the amount of taxes shown by the report to be payable an amount equivalent to 0.67 percent of the taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e), which deduction is allowed to the natural gas fuel retailer to compensate it for services rendered and expenses incurred in complying with the requirements of this part. The allowance on taxable gallons of natural gas fuel sold to persons licensed under this part is not deductible unless the natural gas fuel retailer has allowed 50 percent of the allowance provided by this section to a purchaser that has a valid wholesaler or terminal supplier license. This allowance is not deductible unless payment of applicable taxes is made on or before the 20th day of the month. This subsection may not be construed as authorizing a deduction from the constitutional fuel tax or the fuel sales tax. (2) Upon the electronic filing of the monthly report, each

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

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- (3) The department may authorize a quarterly return and payment of taxes when the taxes remitted by the natural gas fuel retailer for the preceding quarter did not exceed \$100, and the department may authorize a semiannual return and payment of taxes when the taxes remitted by the natural gas fuel retailer for the preceding 6 months did not exceed \$200.
- (4) In addition to the allowance authorized by subsection (1), every natural gas fuel retailer is entitled to a deduction of 1.1 percent of the taxes imposed under s. 206.9955(2)(b) and (c), on account of services and expenses incurred due to compliance with the requirements of this part. This allowance may not be deductible unless payment of the tax is made on or before the 20th day of the month.

Section 11. Section 206.9965, Florida Statutes, is created to read:

206.9965 Exemptions and refunds; natural gas fuel retailers.—

- (1) Effective January 1, 2019, natural gas fuel may be purchased from natural gas fuel retailers exempt from the tax imposed by this part when used or purchased for the following:
- (a) Exclusive use by the United States or its departments or agencies. Exclusive use by the United States or its departments and agencies means the consumption by the United States or its departments or agencies of the natural gas fuel in a motor vehicle or used to propel any form of vehicle, machine, or mechanical contrivance.
- (b) Use for an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance for agricultural purposes as defined in s. 206.41(4)(c).

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- (c) Uses as provided in s. 206.874(3).
- (d) Use by vehicles operated by state and local government agencies.
- (e) Individual use resulting from residential refueling devices located at a person's primary residence.
- (f) Purchases of natural gas fuel between licensed natural gas fuel retailers. A natural gas fuel retailer that sells taxpaid natural gas fuel to another natural gas fuel retailer may take a credit on its monthly return or may file a claim for refund with the Chief Financial Officer pursuant to s. 215.26. All sales of natural gas fuel between natural gas fuel retailers must be documented on invoices or other evidence of the sale of such fuel and the seller shall retain a copy of the purchaser's natural gas fuel retailer license.

Section 12. Section 206.879, Florida Statutes, is transferred and renumbered as section 206.997, Florida Statutes, and amended to read:

- $\underline{206.997}$ $\underline{206.879}$ State $\underline{\text{and local}}$ alternative fuel user fee clearing trust funds; distribution.—
- (1) Notwithstanding the provisions of s. 206.875, the revenues from the natural gas fuel tax imposed by s. 206.9955 state alternative fuel fees imposed by s. 206.877 shall be deposited into the State Alternative Fuel User Fee Clearing Trust Fund, which is hereby created. After deducting the service charges provided in s. 215.20, the proceeds in this trust fund shall be distributed as follows: one-half of the proceeds in calendar year 2019 and one-fifth of the proceeds in calendar year 1991, one-third of the proceeds in calendar year 1992, three-sevenths of the proceeds in calendar year 1993, and one-

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half of the proceeds in each calendar year thereafter shall be transferred to the State Transportation Trust Fund; the remainder shall be distributed as follows: 50 percent shall be transferred to the State Board of Administration for distribution according to the provisions of s. 16, Art. IX of the State Constitution of 1885, as amended; 25 percent shall be transferred to the Revenue Sharing Trust Fund for Municipalities; and the remaining 25 percent shall be distributed using the formula contained in s. 206.60(1).

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

Section 13. (1) The Local Alternative Fuel User Fee Clearing Trust Fund within the Department of Revenue is terminated.

(2) The Department of Revenue shall pay any outstanding debts or obligations of the terminated fund as soon as practicable, and the Chief Financial Officer shall close out and remove the terminated fund from various state accounting systems using generally accepted accounting principles concerning warrants outstanding, assets, and liabilities.

Section 14. Section 206.998, Florida Statutes, is created to read:

206.998 Applicability of specified sections of parts I and II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,

361 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07, 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 362 363 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25, 364 365 206.27, 206.28, 206.405, 206.406, 206.41, 206.413, 206.43, 366 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606, 367 206.608, and 206.61, Florida Statutes, of part I of this chapter and ss. 206.86, 206.872, 206.874, 206.8745, 206.88, 206.90, and 368 369 206.93, Florida Statutes, of part II of this chapter shall, as 370 far as lawful or practicable, be applicable to the tax levied 371 and imposed and to the collection thereof as if fully set out in 372 this part. However, any provision of any such section does not 373 apply if it conflicts with any provision of this part. 374 Section 15. Paragraph (d) of subsection (2) of section 212.055, Florida Statutes, is amended to read: 375 376 212.055 Discretionary sales surtaxes; legislative intent; 377 authorization and use of proceeds.-It is the legislative intent 378 that any authorization for imposition of a discretionary sales 379 surtax shall be published in the Florida Statutes as a 380 subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties 381 382 authorized to levy; the rate or rates which may be imposed; the 383 maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if 384 385 required; the purpose for which the proceeds may be expended; 386 and such other requirements as the Legislature may provide. 387 Taxable transactions and administrative procedures shall be as 388 provided in s. 212.054.

(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.-

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- (d) The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, within the county and municipalities within the county, or, in the case of a negotiated joint county agreement, within another county, to finance, plan, and construct infrastructure; to acquire land for public recreation, conservation, or protection of natural resources; to provide loans, grants, or rebates to residential or commercial property owners who make energy efficiency improvements to their residential or commercial property, if a local government ordinance authorizing such use is approved by referendum; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.
 - 1. For the purposes of this paragraph, the term

"infrastructure" means:

- a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.
- b. A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
- c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.
- d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to comply with current standards for public emergency evacuation shelters. The owner must enter into a written contract with the local government providing the improvement funding to make the private facility available to the public for purposes of emergency shelter at no cost to the local government for a minimum of 10 years after completion of the improvement, with the provision that the obligation will transfer to any

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subsequent owner until the end of the minimum period.

- e. Any land acquisition expenditure for a residential housing project in which at least 30 percent of the units are affordable to individuals or families whose total annual household income does not exceed 120 percent of the area median income adjusted for household size, if the land is owned by a local government or by a special district that enters into a written agreement with the local government to provide such housing. The local government or special district may enter into a ground lease with a public or private person or entity for nominal or other consideration for the construction of the residential housing project on land acquired pursuant to this sub-subparagraph.
- 2. For the purposes of this paragraph, the term "energy efficiency improvement" means any energy conservation and efficiency improvement that reduces consumption through conservation or a more efficient use of electricity, natural gas, propane, or other forms of energy on the property, including, but not limited to, air sealing; installation of insulation; installation of energy-efficient heating, cooling, or ventilation systems; installation of solar panels; building modifications to increase the use of daylight or shade; replacement of windows; installation of energy controls or energy recovery systems; installation of electric vehicle charging equipment; installation of systems for natural gas fuel as defined in s. 206.9951; and installation of efficient lighting equipment.
- 3. Notwithstanding any other provision of this subsection, a local government infrastructure surtax imposed or extended

after July 1, 1998, may allocate up to 15 percent of the surtax proceeds for deposit into in a trust fund within the county's accounts created for the purpose of funding economic development projects having a general public purpose of improving local economies, including the funding of operational costs and incentives related to economic development. The ballot statement must indicate the intention to make an allocation under the authority of this subparagraph.

Section 16. This act shall take effect January 1, 2014.

And the title is amended as follows:

Delete everything before the enacting clause and insert:

A bill to be entitled

An act relating to natural gas motor fuel; amending s. 206.86, F.S.; deleting definitions for the terms "alternative fuel" and "natural gasoline"; amending s. 206.87, F.S.; conforming a cross-reference; repealing s. 206.877, F.S., relating to the annual decal fee program for motor vehicles powered by alternative fuels; repealing s. 206.89, F.S., relating to the requirements for alternative fuel retailer licenses; amending s. 206.91, F.S.; making grammatical and technical changes; providing a directive to the Division of Law Revision and Information; creating s. 206.9951, F.S.; providing definitions; creating s. 206.9952, F.S.; establishing requirements for natural gas fuel retailer licenses; creating s. 206.9955,

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F.S.; providing calculations for a motor fuel equivalent gallon; providing for the levy of the natural gas fuel tax; authorizing the Department of Revenue to adopt rules; creating s. 206.996, F.S.; establishing requirements for monthly reports of natural gas fuel retailers; providing that reports are made under the penalties of perjury; allowing natural gas fuel retailers to seek a deduction of the tax levied under specified conditions; creating s. 206.9965, F.S.; providing exemptions and refunds from the natural gas fuel tax; transferring, renumbering, and amending s.206.879, F.S; revising provisions relating to the State Alternative Fuel User Fee Clearing Trust Fund; terminating the Local Alternative Fuel User Fee Clearing Trust Fund within the Department of Revenue; prescribing procedures for the termination of the trust fund; creating s. 206.998, F.S.; providing for the applicability of specified sections of parts I and II of ch. 206, F.S.; amending s. 212.055, F.S.; conforming a cross-reference; providing an effective date.