

By the Committee on Transportation; and Senators Simpson, Bean, Bradley, Stargel, Latvala, Grimsley, Evers, Soto, Ring, Gibson, Hays, Lee, and Altman

596-01755-13

2013560c1

1 A bill to be entitled
2 An act relating to natural gas motor fuel; amending s.
3 206.86, F.S.; deleting definitions for the terms
4 "alternative fuel" and "natural gasoline"; amending s.
5 206.87, F.S.; conforming a cross-reference; repealing
6 s. 206.877, F.S., relating to the annual decal fee
7 program for motor vehicles powered by alternative
8 fuels; repealing s. 206.89, F.S., relating to the
9 requirements for alternative fuel retailer licenses;
10 amending s. 206.91, F.S.; making grammatical and
11 technical changes; providing a directive to the
12 Division of Law Revision and Information; creating s.
13 206.9951, F.S.; providing definitions; creating s.
14 206.9952, F.S.; establishing requirements for natural
15 gas fuel retailer licenses; providing penalties for
16 certain licensure violations; creating s. 206.9955,
17 F.S.; providing calculations for a motor fuel
18 equivalent gallon; providing for the levy of the
19 natural gas fuel tax; authorizing the Department of
20 Revenue to adopt rules; creating s. 206.996, F.S.;
21 establishing requirements for monthly reports of
22 natural gas fuel retailers; providing that reports are
23 made under the penalties of perjury; allowing natural
24 gas fuel retailers to seek a deduction of the tax
25 levied under specified conditions; creating s.
26 206.9965, F.S.; providing exemptions and refunds from
27 the natural gas fuel tax; transferring, renumbering,
28 and amending s.206.879, F.S; revising provisions
29 relating to the State Alternative Fuel User Fee

596-01755-13

2013560c1

30 Clearing Trust Fund; terminating the Local Alternative
31 Fuel User Fee Clearing Trust Fund within the
32 Department of Revenue; prescribing procedures for the
33 termination of the trust fund; creating s. 206.998,
34 F.S.; providing for the applicability of specified
35 sections of parts I and II of ch. 206, F.S.; amending
36 s. 212.055, F.S.; conforming a cross-reference;
37 providing an effective date.

38
39 Be It Enacted by the Legislature of the State of Florida:

40
41 Section 1. Section 206.86, Florida Statutes, is amended to
42 read:

43 206.86 Definitions.—As used in this part:

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

48 (2) "Taxable diesel fuel" or "fuel" means any diesel fuel
49 not held in bulk storage at a terminal ~~and~~ which has not been
50 dyed for exempt use in accordance with Internal Revenue Code
51 requirements.

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

56 ~~(4) "Alternative fuel" means any liquefied petroleum gas~~
57 ~~product or compressed natural gas product or combination thereof~~
58 ~~used in an internal combustion engine or motor to propel any~~

596-01755-13

2013560c1

59 ~~form of vehicle, machine, or mechanical contrivance. This term~~
60 ~~includes, but is not limited to, all forms of fuel commonly or~~
61 ~~commercially known or sold as natural gasoline, butane gas,~~
62 ~~propane gas, or any other form of liquefied petroleum gas or~~
63 ~~compressed natural gas.~~

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

67 ~~(4)-(6)~~ "Removal" means any physical transfer of diesel fuel
68 and any use of diesel fuel other than as a material in the
69 production of diesel fuel.

70 ~~(5)-(7)~~ "Blender" means any person who ~~that~~ produces blended
71 diesel fuel outside the bulk transfer/terminal system.

72 ~~(6)-(8)~~ "Colorless marker" means material that is not
73 perceptible to the senses until the diesel fuel into which it is
74 introduced is subjected to a scientific test.

75 ~~(7)-(9)~~ "Dyed diesel fuel" means diesel fuel that is dyed in
76 accordance with United States Environmental Protection Agency or
77 Internal Revenue Service requirements for high sulfur diesel
78 fuel or low sulfur diesel fuel.

79 ~~(8)-(10)~~ "Ultimate vendor" means a licensee that sells
80 undyed diesel fuel to the United States or its departments or
81 agencies in bulk lots of not less than 500 gallons in each
82 delivery or to the user of the diesel fuel for use on a farm for
83 farming purposes.

84 ~~(9)-(11)~~ "Local government user of diesel fuel" means any
85 county, municipality, or school district licensed by the
86 department to use untaxed diesel fuel in motor vehicles.

87 ~~(10)-(12)~~ "Mass transit system" means any licensed local

596-01755-13

2013560c1

88 transportation company providing local bus service that is open
89 to the public and that travels regular routes.

90 (11)~~(13)~~ "Diesel fuel registrant" means anyone required by
91 this chapter to be licensed to remit diesel fuel taxes,
92 including, but not limited to, terminal suppliers, importers,
93 local government users of diesel fuel, and mass transit systems.

94 (12)~~(14)~~ "Biodiesel" means any product made from
95 nonpetroleum-based oils or fats which is suitable for use in
96 diesel-powered engines. Biodiesel is also referred to as alkyl
97 esters.

98 (13)~~(15)~~ "Biodiesel manufacturer" means those industrial
99 plants, regardless of capacity, where organic products are used
100 in the production of biodiesel. This includes businesses that
101 process or blend organic products that are marketed as
102 biodiesel.

103 Section 2. Paragraph (a) of subsection (1) of section
104 206.87, Florida Statutes, is amended to read:

105 206.87 Levy of tax.—

106 (1) (a) An excise tax of 4 cents per gallon is hereby
107 imposed upon each net gallon of diesel fuel subject to the tax
108 under subsection (2), ~~except alternative fuels which are subject~~
109 ~~to the fee imposed by s. 206.877.~~

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

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

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

114 206.91 Tax reports; computation and payment of tax.—

115 (1) For the purpose of determining the amount of taxes
116 imposed by s. 206.87, each diesel fuel registrant shall, not

596-01755-13

2013560c1

117 later than the 20th day of each calendar month, mail to the
118 department, on forms prescribed by the department, monthly
119 reports that provide ~~which shall show such~~ information on
120 inventories, purchases, nontaxable disposals, and taxable sales
121 in gallons of diesel fuel ~~and alternative fuel~~, for the
122 preceding calendar month ~~as may be~~ required by the department.
123 However, if the 20th day falls on a Saturday, a Sunday, or a
124 federal or state legal holiday, returns shall be accepted if
125 postmarked on the next succeeding workday. The reports must
126 include, shall contain or be verified by, a written declaration
127 stating that they are ~~such report is~~ made under the penalties of
128 perjury. The diesel fuel registrant shall deduct from the amount
129 of taxes shown by the report to be payable an amount equivalent
130 to .67 percent of the taxes on diesel fuel imposed by s.
131 206.87(1) (a) and (e), which deduction is ~~hereby~~ allowed to the
132 diesel fuel registrant on account of services and expenses in
133 complying with the provisions of this part. The allowance on
134 taxable gallons of diesel fuel sold to persons licensed under
135 this chapter is not ~~shall not be~~ deductible unless the diesel
136 fuel registrant has allowed 50 percent of the allowance provided
137 by this section to a purchaser with a valid wholesaler or
138 terminal supplier license. This allowance is not ~~shall not be~~
139 deductible unless payment of the taxes is made on or before the
140 20th day of the month as ~~herein~~ required in this subsection.
141 ~~Nothing in~~ This subsection does not ~~shall be construed to~~
142 authorize a deduction from the constitutional fuel tax or fuel
143 sales tax.

144 Section 6. The Division of Law Revision and Information is
145 requested to create part V of chapter 206, Florida Statutes,

596-01755-13

2013560c1

146 consisting of ss. 206.9951-206.998, entitled "NATURAL GAS FUEL."

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

149 206.9951 Definitions.—As used in this part, the term:

150 (1) "Motor fuel equivalent gallon" means the volume of
151 natural gas fuel it takes to equal the energy content of 1
152 gallon of motor fuel.

153 (2) "Natural gas fuel" means any liquefied petroleum gas
154 product, compressed natural gas product, or combination thereof
155 used in an internal combustion engine or motor to propel any
156 form of vehicle, machine, or mechanical contrivance. This term
157 includes, but is not limited to, all forms of fuel commonly or
158 commercially known or sold as natural gasoline, butane gas,
159 propane gas, or any other form of liquefied petroleum gas,
160 compressed natural gas, or liquefied natural gas.

161 (3) "Natural gas fuel retailer" means any person who sells
162 natural gas fuel to be placed into the fuel supply system of a
163 motor vehicle or used to propel any form of vehicle, machine, or
164 mechanical contrivance.

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

168 (5) "Person" means a natural person, corporation,
169 copartnership, firm, company, agency, or association; a state
170 agency; or a political subdivision of the state.

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

173 206.9952 Application for license as a natural gas fuel
174 retailer.—

596-01755-13

2013560c1

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

179 (2) A person who has facilities for placing natural gas
180 fuel into the supply system of an internal combustion engine
181 fueled by individual portable containers of 10 gallons or less
182 is not required to be licensed as a natural gas fuel retailer,
183 provided that the fuel is only used for exempt purposes.

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

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

193 (4) To procure a natural gas fuel retailer license, a
194 person shall file an application and a bond with the department
195 on a form prescribed by the department. The department may not
196 issue a license upon the receipt of any application unless it is
197 accompanied by a bond.

198 (5) When a natural gas fuel retailer license application is
199 filed by a person whose previous license was canceled for cause
200 by the department or the department believes that such
201 application was not filed in good faith or is filed by another
202 person as a subterfuge for the actual person in interest whose
203 previous license has been canceled, the department may, if

596-01755-13

2013560c1

204 evidence warrants, refuse to issue a license for such an
205 application.

206 (6) Upon the department's issuance of a natural gas fuel
207 retailer license, such license remains in effect so long as the
208 natural gas fuel retailer is in compliance with the requirements
209 of this part.

210 (7) Such license may not be assigned and is valid only for
211 the natural gas fuel retailer in whose name the license is
212 issued. The license shall be displayed conspicuously by the
213 natural gas fuel retailer in the principal place of business for
214 which the license was issued.

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

220 (9) The license application requires a license fee of \$5.
221 Each license shall be renewed annually by submitting a
222 reapplication and the license fee to the department. The license
223 fee shall be paid to the department for deposit into the General
224 Revenue Fund.

225 Section 9. Section 206.9955, Florida Statutes, is created
226 to read:

227 206.9955 Levy of natural gas fuel tax.—

228 (1) The motor fuel equivalent gallon means the following
229 for:

230 (a) Compressed natural gas gallon: 5.66 pounds, or per each
231 126.67 cubic feet.

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

596-01755-13

2013560c1

- 233 (c) Liquefied petroleum gas gallon: 1.35 gallons.
- 234 (2) Effective January 1, 2019, the following taxes shall be
235 imposed:
- 236 (a) An excise tax of 4 cents upon each motor fuel
237 equivalent gallon of natural gas fuel.
- 238 (b) An additional tax of 1 cent upon each motor fuel
239 equivalent gallon of natural gas fuel, which is designated as
240 the "ninth-cent fuel tax."
- 241 (c) An additional tax of 6 cents on each motor fuel
242 equivalent gallon of natural gas fuel by each county, which is
243 designated as the "local option fuel tax."
- 244 (d) An additional tax on each motor fuel equivalent gallon
245 of natural gas fuel, which is designated as the "State
246 Comprehensive Enhanced Transportation System Tax," at a rate
247 determined pursuant to this paragraph. Each calendar year, the
248 department shall determine the tax rate applicable to the sale
249 of natural gas fuel for the following 12-month period beginning
250 January 1, rounded to the nearest tenth of a cent, by adjusting
251 the initially established tax rate of 7.1 cents per gallon by
252 the percentage change in the average of the Consumer Price Index
253 issued by the United States Department of Labor for the most
254 recent 12-month period ending September 30.
- 255 (e)1. An additional tax is imposed on each motor fuel
256 equivalent gallon of natural gas fuel for the privilege of
257 selling natural gas fuel and is designated as the "fuel sales
258 tax." Each calendar year, the department shall determine the tax
259 rate applicable to the sale of natural gas fuel, rounded to the
260 nearest tenth of a cent, for the following 12-month period
261 beginning January 1. The tax rate is calculated by adjusting the

596-01755-13

2013560c1

262 initially established tax rate of 12.9 cents per gallon by the
263 percentage change in the average of the Consumer Price Index
264 issued by the United States Department of Labor for the most
265 recent 12-month period ending September 30.

266 2. The department is authorized to adopt rules and publish
267 forms to administer this paragraph.

268 (3) Unless otherwise provided by this chapter, the taxes
269 specified in subsection (2) are imposed on natural gas fuel when
270 it is placed into the fuel supply tank of a motor vehicle or
271 used to propel any form of vehicle, machine, or mechanical
272 contrivance. The person liable for payment of the taxes imposed
273 by this section is the person selling the fuel to the end user,
274 where the fuel is placed into the fuel supply tank of a motor
275 vehicle or used to propel any form of vehicle, machine, or
276 mechanical contrivance.

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

279 206.996 Monthly reports by natural gas fuel retailers;
280 deductions.—

281 (1) For the purpose of determining the amount of taxes
282 imposed by s. 206.9955, each natural gas fuel retailer shall
283 file beginning with February 2019 and each month thereafter, no
284 later than the 20th day of each month, monthly reports
285 electronically with the department showing information on
286 inventory, purchases, nontaxable disposals, and taxable sales in
287 gallons of natural gas fuel for the preceding month. However, if
288 the 20th day of the month falls on a Saturday, Sunday, or
289 federal or state legal holiday, a return must be accepted if it
290 is electronically filed on the next succeeding business day. The

596-01755-13

2013560c1

291 reports must include, or be verified by, a written declaration
292 stating that such report is made under the penalties of perjury.
293 The natural gas fuel retailer shall deduct from the amount of
294 taxes shown by the report to be payable an amount equivalent to
295 0.67 percent of the taxes on natural gas fuel imposed by s.
296 206.9955(2) (a) and (e), which deduction is allowed to the
297 natural gas fuel retailer to compensate it for services rendered
298 and expenses incurred in complying with the requirements of this
299 part. The allowance on taxable gallons of natural gas fuel sold
300 to persons licensed under this part is not deductible unless the
301 natural gas fuel retailer has allowed 50 percent of the
302 allowance provided by this section to a purchaser that has a
303 valid wholesaler or terminal supplier license. This allowance is
304 not deductible unless payment of applicable taxes is made on or
305 before the 20th day of the month. This subsection may not be
306 construed as authorizing a deduction from the constitutional
307 fuel tax or the fuel sales tax.

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

314 (3) The department may authorize a quarterly return and
315 payment of taxes when the taxes remitted by the natural gas fuel
316 retailer for the preceding quarter did not exceed \$100, and the
317 department may authorize a semiannual return and payment of
318 taxes when the taxes remitted by the natural gas fuel retailer
319 for the preceding 6 months did not exceed \$200.

596-01755-13

2013560c1

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

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

329 206.9965 Exemptions and refunds; natural gas fuel
330 retailers.—

331 (1) Natural gas fuel may be purchased from natural gas fuel
332 retailers exempt from the tax imposed by this part when used or
333 purchased for the following:

334 (a) Exclusive use by the United States or its departments
335 or agencies. Exclusive use by the United States or its
336 departments and agencies means the consumption by the United
337 States or its departments or agencies of the natural gas fuel in
338 a motor vehicle or used to propel any form of vehicle, machine,
339 or mechanical contrivance.

340 (b) Use for an internal combustion engine or motor to
341 propel any form of vehicle, machine, or mechanical contrivance
342 for agricultural purposes as defined in s. 206.41(4)(c).

343 (c) Uses as provided in s. 206.874(3).

344 (d) Use by vehicles operated by state and local government
345 agencies.

346 (e) Individual use resulting from residential refueling
347 devices located at a person's primary residence.

348 (f) Purchases of natural gas fuel between licensed natural

596-01755-13

2013560c1

349 gas fuel retailers. A natural gas fuel retailer that sells tax-
350 paid natural gas fuel to another natural gas fuel retailer may
351 take a credit on its monthly return or may file a claim for
352 refund with the Chief Financial Officer pursuant to s. 215.26.
353 All sales of natural gas fuel between natural gas fuel retailers
354 must be documented on invoices or other evidence of the sale of
355 such fuel and the seller shall retain a copy of the purchaser's
356 natural gas fuel retailer license.

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

360 206.997 ~~206.879~~ State and local alternative fuel user fee
361 clearing trust funds; distribution.—

362 (1) Notwithstanding ~~the provisions of~~ s. 206.875, the
363 revenues from the natural gas fuel tax imposed by s. 206.9955
364 ~~state alternative fuel fees imposed by s. 206.877~~ shall be
365 deposited into the State Alternative Fuel User Fee Clearing
366 Trust Fund, which is hereby created. After deducting the service
367 charges provided in s. 215.20, the proceeds in this trust fund
368 shall be distributed as follows: one-half of the proceeds in
369 calendar year 2019 and ~~one-fifth of the proceeds in calendar~~
370 ~~year 1991, one-third of the proceeds in calendar year 1992,~~
371 ~~three-sevenths of the proceeds in calendar year 1993, and one-~~
372 ~~half of the proceeds in each calendar year thereafter~~ shall be
373 transferred to the State Transportation Trust Fund; the
374 remainder shall be distributed as follows: 50 percent shall be
375 transferred to the State Board of Administration for
376 distribution according to the provisions of s. 16, Art. IX of
377 the State Constitution of 1885, as amended; 25 percent shall be

596-01755-13

2013560c1

378 transferred to the Revenue Sharing Trust Fund for
379 Municipalities; and the remaining 25 percent shall be
380 distributed using the formula contained in s. 206.60(1).

381 ~~(2) Notwithstanding the provisions of s. 206.875, the~~
382 ~~revenues from the local alternative fuel fees imposed in lieu of~~
383 ~~s. 206.87(1)(b) or (c) shall be deposited into The Local~~
384 ~~Alternative Fuel User Fee Clearing Trust Fund, which is hereby~~
385 ~~created. After deducting the service charges provided in s.~~
386 ~~215.20, the proceeds in this trust fund shall be returned~~
387 ~~monthly to the appropriate county.~~

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

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

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

399 206.998 Applicability of specified sections of parts I and
400 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,
401 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,
402 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,
403 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,
404 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,
405 206.27, 206.28, 206.405, 206.406, 206.41, 206.413, 206.43,
406 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,

596-01755-13

2013560c1

407 206.608, and 206.61, Florida Statutes, of part I of this chapter
408 and ss. 206.86, 206.872, 206.874, 206.8745, 206.88, 206.90, and
409 206.93, Florida Statutes, of part II of this chapter shall, as
410 far as lawful or practicable, be applicable to the tax levied
411 and imposed and to the collection thereof as if fully set out in
412 this part. However, any provision of any such section does not
413 apply if it conflicts with any provision of this part.

414 Section 15. Paragraph (d) of subsection (2) of section
415 212.055, Florida Statutes, is amended to read:

416 212.055 Discretionary sales surtaxes; legislative intent;
417 authorization and use of proceeds.—It is the legislative intent
418 that any authorization for imposition of a discretionary sales
419 surtax shall be published in the Florida Statutes as a
420 subsection of this section, irrespective of the duration of the
421 levy. Each enactment shall specify the types of counties
422 authorized to levy; the rate or rates which may be imposed; the
423 maximum length of time the surtax may be imposed, if any; the
424 procedure which must be followed to secure voter approval, if
425 required; the purpose for which the proceeds may be expended;
426 and such other requirements as the Legislature may provide.
427 Taxable transactions and administrative procedures shall be as
428 provided in s. 212.054.

429 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

430 (d) The proceeds of the surtax authorized by this
431 subsection and any accrued interest shall be expended by the
432 school district, within the county and municipalities within the
433 county, or, in the case of a negotiated joint county agreement,
434 within another county, to finance, plan, and construct
435 infrastructure; to acquire land for public recreation,

596-01755-13

2013560c1

436 conservation, or protection of natural resources; to provide
437 loans, grants, or rebates to residential or commercial property
438 owners who make energy efficiency improvements to their
439 residential or commercial property, if a local government
440 ordinance authorizing such use is approved by referendum; or to
441 finance the closure of county-owned or municipally owned solid
442 waste landfills that have been closed or are required to be
443 closed by order of the Department of Environmental Protection.
444 Any use of the proceeds or interest for purposes of landfill
445 closure before July 1, 1993, is ratified. The proceeds and any
446 interest may not be used for the operational expenses of
447 infrastructure, except that a county that has a population of
448 fewer than 75,000 and that is required to close a landfill may
449 use the proceeds or interest for long-term maintenance costs
450 associated with landfill closure. Counties, as defined in s.
451 125.011, and charter counties may, in addition, use the proceeds
452 or interest to retire or service indebtedness incurred for bonds
453 issued before July 1, 1987, for infrastructure purposes, and for
454 bonds subsequently issued to refund such bonds. Any use of the
455 proceeds or interest for purposes of retiring or servicing
456 indebtedness incurred for refunding bonds before July 1, 1999,
457 is ratified.

458 1. For the purposes of this paragraph, the term
459 "infrastructure" means:

460 a. Any fixed capital expenditure or fixed capital outlay
461 associated with the construction, reconstruction, or improvement
462 of public facilities that have a life expectancy of 5 or more
463 years and any related land acquisition, land improvement,
464 design, and engineering costs.

596-01755-13

2013560c1

465 b. A fire department vehicle, an emergency medical service
466 vehicle, a sheriff's office vehicle, a police department
467 vehicle, or any other vehicle, and the equipment necessary to
468 outfit the vehicle for its official use or equipment that has a
469 life expectancy of at least 5 years.

470 c. Any expenditure for the construction, lease, or
471 maintenance of, or provision of utilities or security for,
472 facilities, as defined in s. 29.008.

473 d. Any fixed capital expenditure or fixed capital outlay
474 associated with the improvement of private facilities that have
475 a life expectancy of 5 or more years and that the owner agrees
476 to make available for use on a temporary basis as needed by a
477 local government as a public emergency shelter or a staging area
478 for emergency response equipment during an emergency officially
479 declared by the state or by the local government under s.
480 252.38. Such improvements are limited to those necessary to
481 comply with current standards for public emergency evacuation
482 shelters. The owner must enter into a written contract with the
483 local government providing the improvement funding to make the
484 private facility available to the public for purposes of
485 emergency shelter at no cost to the local government for a
486 minimum of 10 years after completion of the improvement, with
487 the provision that the obligation will transfer to any
488 subsequent owner until the end of the minimum period.

489 e. Any land acquisition expenditure for a residential
490 housing project in which at least 30 percent of the units are
491 affordable to individuals or families whose total annual
492 household income does not exceed 120 percent of the area median
493 income adjusted for household size, if the land is owned by a

596-01755-13

2013560c1

494 local government or by a special district that enters into a
495 written agreement with the local government to provide such
496 housing. The local government or special district may enter into
497 a ground lease with a public or private person or entity for
498 nominal or other consideration for the construction of the
499 residential housing project on land acquired pursuant to this
500 sub-subparagraph.

501 2. For the purposes of this paragraph, the term "energy
502 efficiency improvement" means any energy conservation and
503 efficiency improvement that reduces consumption through
504 conservation or a more efficient use of electricity, natural
505 gas, propane, or other forms of energy on the property,
506 including, but not limited to, air sealing; installation of
507 insulation; installation of energy-efficient heating, cooling,
508 or ventilation systems; installation of solar panels; building
509 modifications to increase the use of daylight or shade;
510 replacement of windows; installation of energy controls or
511 energy recovery systems; installation of electric vehicle
512 charging equipment; installation of systems for natural gas fuel
513 as defined in s. 206.9951; and installation of efficient
514 lighting equipment.

515 3. Notwithstanding any other provision of this subsection,
516 a local government infrastructure surtax imposed or extended
517 after July 1, 1998, may allocate up to 15 percent of the surtax
518 proceeds for deposit into ~~in~~ a trust fund within the county's
519 accounts created for the purpose of funding economic development
520 projects having a general public purpose of improving local
521 economies, including the funding of operational costs and
522 incentives related to economic development. The ballot statement

596-01755-13

2013560c1

523 must indicate the intention to make an allocation under the
524 authority of this subparagraph.

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