

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 alternative fuel powered motor vehicles;  
8 repealing s. 206.89, F.S., relating to the  
9 requirements for alternative fuel retailer licenses;  
10 amending s. 206.91, F.S.; conforming a cross-  
11 reference; providing a directive to the Division of  
12 Law Revision and Information; creating s. 206.9951,  
13 F.S.; providing definitions; creating s. 206.9952,  
14 F.S.; establishing requirements for natural gas fuel  
15 retailer licenses; creating s. 206.9955, F.S.;  
16 providing calculations for a motor fuel equivalent  
17 gallon; providing for the levy of the natural gas fuel  
18 tax; authorizing the department to adopt rules;  
19 creating s. 206.996, F.S.; establishing requirements  
20 for monthly reports of natural gas fuel retailers;  
21 providing that reports are made under the penalties of  
22 perjury; allowing natural gas fuel retailers to seek a  
23 deduction of the tax levied under specified  
24 conditions; creating s. 206.9965, F.S.; providing  
25 exemptions and refunds from the natural gas fuel tax;  
26 transferring, renumbering, and amending s.206.879,  
27 F.S; revising provisions relating to the State  
28 Alternative Fuel User Fee Clearing Trust Fund;

29 | terminating the Local Alternative Fuel User Fee  
 30 | Clearing Trust Fund within the Department of Revenue;  
 31 | prescribing procedures for the termination of the  
 32 | trust fund; creating s. 206.9975, F.S.; establishing  
 33 | the Natural Gas Fuel Vehicle Investment Program;  
 34 | providing for funding of the program; authorizing the  
 35 | Department of Agriculture and Consumer Services to  
 36 | initiate rulemaking by a specified date; providing a  
 37 | repeal date; creating s. 206.998, F.S.; providing for  
 38 | the applicability of specified sections of parts I and  
 39 | II of ch. 206, F.S.; amending s. 212.055, F.S.;  
 40 | conforming a cross-reference; providing effective  
 41 | dates.

42 |

43 | Be It Enacted by the Legislature of the State of Florida:

44 |

45 | Section 1. Section 206.86, Florida Statutes, is amended to  
 46 | read:

47 | 206.86 Definitions.—As used in this part:

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

52 | (2) "Taxable diesel fuel" or "fuel" means any diesel fuel  
 53 | not held in bulk storage at a terminal ~~and~~ which has not been  
 54 | dyed for exempt use in accordance with Internal Revenue Code  
 55 | requirements.

56 | (3) "User" includes any person who uses diesel fuels

57 | within this state for the propulsion of a motor vehicle on the  
58 | public highways of this state, even though the motor is also  
59 | used for a purpose other than the propulsion of the vehicle.

60 | ~~(4) "Alternative fuel" means any liquefied petroleum gas~~  
61 | ~~product or compressed natural gas product or combination thereof~~  
62 | ~~used in an internal combustion engine or motor to propel any~~  
63 | ~~form of vehicle, machine, or mechanical contrivance. This term~~  
64 | ~~includes, but is not limited to, all forms of fuel commonly or~~  
65 | ~~commercially known or sold as natural gasoline, butane gas,~~  
66 | ~~propane gas, or any other form of liquefied petroleum gas or~~  
67 | ~~compressed natural gas.~~

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

71 | (4)~~(6)~~ "Removal" means any physical transfer of diesel  
72 | fuel and any use of diesel fuel other than as a material in the  
73 | production of diesel fuel.

74 | (5)~~(7)~~ "Blender" means any person who ~~that~~ produces  
75 | blended diesel fuel outside the bulk transfer/terminal system.

76 | (6)~~(8)~~ "Colorless marker" means material that is not  
77 | perceptible to the senses until the diesel fuel into which it is  
78 | introduced is subjected to a scientific test.

79 | (7)~~(9)~~ "Dyed diesel fuel" means diesel fuel that is dyed  
80 | in accordance with United States Environmental Protection Agency  
81 | or Internal Revenue Service requirements for high sulfur diesel  
82 | fuel or low sulfur diesel fuel.

83 | (8)~~(10)~~ "Ultimate vendor" means a licensee that sells  
84 | undyed diesel fuel to the United States or its departments or

85 agencies in bulk lots of not less than 500 gallons in each  
 86 delivery or to the user of the diesel fuel for use on a farm for  
 87 farming purposes.

88 (9)~~(11)~~ "Local government user of diesel fuel" means any  
 89 county, municipality, or school district licensed by the  
 90 department to use untaxed diesel fuel in motor vehicles.

91 (10)~~(12)~~ "Mass transit system" means any licensed local  
 92 transportation company providing local bus service that is open  
 93 to the public and that travels regular routes.

94 (11)~~(13)~~ "Diesel fuel registrant" means anyone required by  
 95 this chapter to be licensed to remit diesel fuel taxes,  
 96 including, but not limited to, terminal suppliers, importers,  
 97 local government users of diesel fuel, and mass transit systems.

98 (12)~~(14)~~ "Biodiesel" means any product made from  
 99 nonpetroleum-based oils or fats which is suitable for use in  
 100 diesel-powered engines. Biodiesel is also referred to as alkyl  
 101 esters.

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

107 Section 2. Paragraph (a) of subsection (1) of section  
 108 206.87, Florida Statutes, is amended to read:

109 206.87 Levy of tax.—

110 (1) (a) An excise tax of 4 cents per gallon is hereby  
 111 imposed upon each net gallon of diesel fuel subject to the tax  
 112 under subsection (2), ~~except alternative fuels which are subject~~

113 | ~~to the fee imposed by s. 206.877.~~

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

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

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

118 | 206.91 Tax reports; computation and payment of tax.—

119 | (1) For the purpose of determining the amount of taxes  
 120 | imposed by s. 206.87, each diesel fuel registrant shall, not  
 121 | later than the 20th day of each calendar month, mail to the  
 122 | department, on forms prescribed by the department, monthly  
 123 | reports that provide ~~which shall show such~~ information on  
 124 | inventories, purchases, nontaxable disposals, and taxable sales  
 125 | in gallons of diesel fuel ~~and alternative fuel,~~ for the  
 126 | preceding calendar month ~~as may be~~ required by the department.  
 127 | However, if the 20th day falls on a Saturday, a Sunday, or a  
 128 | federal or state legal holiday, returns shall be accepted if  
 129 | postmarked on the next succeeding workday. The reports must  
 130 | include, ~~shall contain~~ or be verified by, a written declaration  
 131 | stating that they are ~~such report is~~ made under the penalties of  
 132 | perjury. The diesel fuel registrant shall deduct from the amount  
 133 | of taxes shown by the report to be payable an amount equivalent  
 134 | to .67 percent of the taxes on diesel fuel imposed by s.  
 135 | 206.87(1)(a) and (e), which deduction is ~~hereby~~ allowed to the  
 136 | diesel fuel registrant on account of services and expenses in  
 137 | complying with the provisions of this part. The allowance on  
 138 | taxable gallons of diesel fuel sold to persons licensed under  
 139 | this chapter is not ~~shall not be~~ deductible unless the diesel  
 140 | fuel registrant has allowed 50 percent of the allowance provided

141 | by this section to a purchaser with a valid wholesaler or  
 142 | terminal supplier license. This allowance is not ~~shall not be~~  
 143 | deductible unless payment of the taxes is made on or before the  
 144 | 20th day of the month as ~~herein~~ required in this subsection.  
 145 | ~~Nothing in~~ This subsection does not ~~shall be construed to~~  
 146 | authorize a deduction from the constitutional fuel tax or fuel  
 147 | sales tax.

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

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

153 |       206.9951 Definitions.—As used in this part, the term:

154 |       (1) "Motor fuel equivalent gallon" means the volume of  
 155 | natural gas fuel it takes to equal the energy content of 1  
 156 | gallon of motor fuel.

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

165 |       (3) "Natural gas fuel retailer" means any person who sells  
 166 | natural gas fuel to be placed into the fuel supply system of a  
 167 | motor vehicle or used to propel any form of vehicle, machine, or  
 168 | mechanical contrivance.

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

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

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

177       206.9952 Application for license as a natural gas fuel  
178 retailer.-

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

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

188       (3) Any person who acts as a natural gas fuel retailer and  
189 does not hold a valid natural gas fuel retailer license shall  
190 pay a penalty of 25 percent of the tax assessed on the total  
191 purchases made during the unlicensed period.

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

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

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

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

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

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

224       Section 9. Section 206.9955, Florida Statutes, is created



225 to read:

226 206.9955 Levy of natural gas fuel tax.-

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

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

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

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

233 (2) (a) An excise tax of 4 cents shall be imposed upon each  
 234 motor fuel equivalent gallon of natural gas fuel.

235 (b) An additional tax of 1 cent shall be imposed upon each  
 236 motor fuel equivalent gallon of natural gas fuel, which is  
 237 designated as the "ninth-cent fuel tax."

238 (c) An additional tax of 6 cents shall be imposed on each  
 239 motor fuel equivalent gallon of natural gas fuel by each county,  
 240 which is designated as the "local option fuel tax."

241 (d) An additional tax is imposed on each motor fuel  
 242 equivalent gallon of natural gas fuel, which is designated as  
 243 the "State Comprehensive Enhanced Transportation System Tax," at  
 244 a rate determined pursuant to this paragraph. Each calendar  
 245 year, the department shall determine the tax rate applicable to  
 246 the sale of natural gas fuel for the following 12-month period  
 247 beginning January 1, rounded to the nearest tenth of a cent, by  
 248 adjusting the initially established tax rate of 6.9 cents per  
 249 gallon by the percentage change in the average of the Consumer  
 250 Price Index issued by the United States Department of Labor for  
 251 the most recent 12-month period ending September 30.

252 (e)1. An additional tax is imposed on each motor fuel

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

263 2. The department is authorized to adopt rules and publish  
264 forms to administer this paragraph.

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

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

276 206.996 Monthly reports by natural gas fuel retailers;  
277 deductions.—

278 (1) For the purpose of determining the amount of taxes  
279 imposed by s. 206.9955, each natural gas fuel retailer shall  
280 file, no later than the 20th day of each month, monthly reports

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281 electronically with the department showing information on  
282 inventory, purchases, nontaxable disposals, and taxable sales in  
283 gallons of natural gas fuel for the preceding month. However, if  
284 the 20th day of the month falls on a Saturday, Sunday, or  
285 federal or state legal holiday, a return must be accepted if it  
286 is electronically filed on the next succeeding business day. The  
287 reports must include, or be verified by, a written declaration  
288 stating that such report is made under the penalties of perjury.  
289 The natural gas fuel retailer shall deduct from the amount of  
290 taxes shown by the report to be payable as an amount equivalent  
291 to .67 percent of the taxes on natural gas fuel imposed by s.  
292 206.9955(2) (a) and (e), which deduction is allowed to the  
293 natural gas fuel retailer to compensate it for services rendered  
294 and expenses incurred in complying with the requirements of this  
295 part. The allowance on taxable gallons of natural gas fuel sold  
296 to persons licensed under this part is not deductible unless the  
297 natural gas fuel retailer has allowed 50 percent of the  
298 allowance provided by this section to a purchaser that has a  
299 valid wholesaler or terminal supplier license. This allowance is  
300 not deductible unless payment of applicable taxes is made on or  
301 before the 20th day of the month. This subsection may not be  
302 construed as authorizing a deduction from the constitutional  
303 fuel tax or the fuel sales tax.

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

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309 in subsection (1).

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

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

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

325 206.9965 Exemptions and refunds; natural gas fuel  
326 retailers.—

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

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

336 (b) Use for an internal combustion engine or motor to

337 | propel any form of vehicle, machine, or mechanical contrivance  
 338 | for agricultural purposes as defined in s. 206.41(4)(c).

339 | (c) Uses as provided in s. 206.874(3), and use by vehicles  
 340 | operated by state and local government agencies.

341 | (d) Individual use resulting from residential refueling  
 342 | devices located at a person's primary residence.

343 | (e) Purchases of natural gas fuel between licensed natural  
 344 | gas fuel retailers. A natural gas fuel retailer that sells tax-  
 345 | paid natural gas fuel to another natural gas fuel retailer may  
 346 | take a credit on its monthly return or may file a claim for  
 347 | refund with the Chief Financial Officer pursuant to s. 215.26.  
 348 | All sales of natural gas fuel between natural gas fuel retailers  
 349 | must be documented on invoices or other evidence of the sale of  
 350 | such fuel and the seller shall retain a copy of the purchaser's  
 351 | natural gas fuel retailer license.

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

355 | 206.997 ~~206.879~~ State and local alternative fuel user fee  
 356 | clearing trust funds; distribution.—

357 | (1) Notwithstanding the provisions of s. 206.875, the  
 358 | revenues from the from the natural gas fuel tax imposed by s.  
 359 | 206.9955 ~~state alternative fuel fees imposed by s. 206.877~~ shall  
 360 | be deposited into the State Alternative Fuel User Fee Clearing  
 361 | Trust Fund, which is hereby created. After deducting the service  
 362 | charges provided in s. 215.20, the proceeds in this trust fund  
 363 | shall be distributed as follows: one-half of the proceeds in  
 364 | calendar year 2014 and ~~one-fifth of the proceeds in calendar~~

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365 ~~year 1991, one-third of the proceeds in calendar year 1992,~~  
366 ~~three-sevenths of the proceeds in calendar year 1993, and one-~~  
367 ~~half of the proceeds in each calendar year thereafter shall be~~  
368 transferred to the State Transportation Trust Fund; the  
369 remainder shall be distributed as follows: 50 percent shall be  
370 transferred to the State Board of Administration for  
371 distribution according to the provisions of s. 16, Art. IX of  
372 the State Constitution of 1885, as amended; 25 percent shall be  
373 transferred to the Revenue Sharing Trust Fund for  
374 Municipalities; and the remaining 25 percent shall be  
375 distributed using the formula contained in s. 206.60(1).

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

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

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

392 Section 14. Section 206.9975, Florida Statutes, is created

393 to read:

394 206.9975 Natural gas fuel vehicle investment program.—In  
 395 order to reduce transportation costs for businesses and  
 396 residents of this state and make freight mobility investments  
 397 that contribute to the economic growth of this state, 2 percent  
 398 of the proceeds of the tax levied pursuant to ss. 206.41(1)(f),  
 399 206.87(1)(d), and 206.9955(2)(d) shall be deposited into the  
 400 General Inspection Trust Fund under s. 570.20. The funds  
 401 collected shall be used to provide rebates for the incremental  
 402 cost or purchase of natural gas fuel vehicles. The Department of  
 403 Agriculture and Consumer Services shall initiate rulemaking by  
 404 January 1, 2014, to establish guidelines for the rebate program.  
 405 This section is effective July 1, 2013 and expires July 1, 2018.

406 Section 15. Section 206.998, Florida Statutes, is created  
 407 to read:

408 206.998 Applicability of specified sections of parts I  
 409 and II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,  
 410 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,  
 411 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,  
 412 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,  
 413 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,  
 414 206.27, 206.28, 206.405, 206.406, 206.41, 206.413, 206.43,  
 415 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,  
 416 206.608, and 206.61, Florida Statutes, of part I of this chapter  
 417 and ss. 206.86, 206.872, 206.874, 206.8745, 206.88, 206.90, and  
 418 206.93, Florida Statutes, of part II of this chapter shall, as  
 419 far as lawful or practicable, be applicable to the tax levied  
 420 and imposed and to the collection thereof as if fully set out in

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421 this part. However, any provision of any such section does not  
422 apply if it conflicts with any provision of this part.

423 Section 16. Paragraph (d) of subsection (2) of section  
424 212.055, Florida Statutes, is amended to read:

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

438 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

439 (d) The proceeds of the surtax authorized by this  
440 subsection and any accrued interest shall be expended by the  
441 school district, within the county and municipalities within the  
442 county, or, in the case of a negotiated joint county agreement,  
443 within another county, to finance, plan, and construct  
444 infrastructure; to acquire land for public recreation,  
445 conservation, or protection of natural resources; to provide  
446 loans, grants, or rebates to residential or commercial property  
447 owners who make energy efficiency improvements to their  
448 residential or commercial property, if a local government



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449 ordinance authorizing such use is approved by referendum; or to  
450 finance the closure of county-owned or municipally owned solid  
451 waste landfills that have been closed or are required to be  
452 closed by order of the Department of Environmental Protection.  
453 Any use of the proceeds or interest for purposes of landfill  
454 closure before July 1, 1993, is ratified. The proceeds and any  
455 interest may not be used for the operational expenses of  
456 infrastructure, except that a county that has a population of  
457 fewer than 75,000 and that is required to close a landfill may  
458 use the proceeds or interest for long-term maintenance costs  
459 associated with landfill closure. Counties, as defined in s.  
460 125.011, and charter counties may, in addition, use the proceeds  
461 or interest to retire or service indebtedness incurred for bonds  
462 issued before July 1, 1987, for infrastructure purposes, and for  
463 bonds subsequently issued to refund such bonds. Any use of the  
464 proceeds or interest for purposes of retiring or servicing  
465 indebtedness incurred for refunding bonds before July 1, 1999,  
466 is ratified.

467 1. For the purposes of this paragraph, the term  
468 "infrastructure" means:

469 a. Any fixed capital expenditure or fixed capital outlay  
470 associated with the construction, reconstruction, or improvement  
471 of public facilities that have a life expectancy of 5 or more  
472 years and any related land acquisition, land improvement,  
473 design, and engineering costs.

474 b. A fire department vehicle, an emergency medical service  
475 vehicle, a sheriff's office vehicle, a police department  
476 vehicle, or any other vehicle, and the equipment necessary to

477 outfit the vehicle for its official use or equipment that has a  
478 life expectancy of at least 5 years.

479 c. Any expenditure for the construction, lease, or  
480 maintenance of, or provision of utilities or security for,  
481 facilities, as defined in s. 29.008.

482 d. Any fixed capital expenditure or fixed capital outlay  
483 associated with the improvement of private facilities that have  
484 a life expectancy of 5 or more years and that the owner agrees  
485 to make available for use on a temporary basis as needed by a  
486 local government as a public emergency shelter or a staging area  
487 for emergency response equipment during an emergency officially  
488 declared by the state or by the local government under s.  
489 252.38. Such improvements are limited to those necessary to  
490 comply with current standards for public emergency evacuation  
491 shelters. The owner must enter into a written contract with the  
492 local government providing the improvement funding to make the  
493 private facility available to the public for purposes of  
494 emergency shelter at no cost to the local government for a  
495 minimum of 10 years after completion of the improvement, with  
496 the provision that the obligation will transfer to any  
497 subsequent owner until the end of the minimum period.

498 e. Any land acquisition expenditure for a residential  
499 housing project in which at least 30 percent of the units are  
500 affordable to individuals or families whose total annual  
501 household income does not exceed 120 percent of the area median  
502 income adjusted for household size, if the land is owned by a  
503 local government or by a special district that enters into a  
504 written agreement with the local government to provide such

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505 housing. The local government or special district may enter into  
506 a ground lease with a public or private person or entity for  
507 nominal or other consideration for the construction of the  
508 residential housing project on land acquired pursuant to this  
509 sub-subparagraph.

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

524 3. Notwithstanding any other provision of this subsection,  
525 a local government infrastructure surtax imposed or extended  
526 after July 1, 1998, may allocate up to 15 percent of the surtax  
527 proceeds for deposit into ~~in~~ a trust fund within the county's  
528 accounts created for the purpose of funding economic development  
529 projects having a general public purpose of improving local  
530 economies, including the funding of operational costs and  
531 incentives related to economic development. The ballot statement  
532 must indicate the intention to make an allocation under the

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533 | authority of this subparagraph.

534 |       Section 17. Except as otherwise expressly provided, this

535 | act shall take effect January 1, 2014.