

1 A bill to be entitled
 2 An act relating to biodiesel fuel; amending s. 206.02,
 3 F.S.; exempting municipalities, counties, and school
 4 districts that manufacture biodiesel fuel from certain
 5 reporting, bonding, and licensing requirements;
 6 amending s. 206.874, F.S.; requiring municipalities,
 7 counties, and school districts that manufacture
 8 biodiesel fuel to file certain returns and remit
 9 certain taxes; providing an effective date.

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

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

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

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

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

26 206.874 Exemptions.—

27 (4)

28 (b) A municipality, county, or school district that

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

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