1
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.
10
11   Be It Enacted by the Legislature of the State of Florida:
12
13   Section 1. Subsection (5) of section 206.02, Florida
14   Statutes, is amended to read:
15   206.02 Application for license; temporary license;
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.

CODING: Words stricken are deletions; words underlined are additions.

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