

By the Committee on Criminal Justice; and Senator Simmons

591-02615-13

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1 A bill to be entitled

2 An act relating to state taxes on motor fuel; amending
3 ss. 206.41 and 206.625, F.S.; requiring that certain
4 motor fuel taxes paid by a county sheriff's office be
5 returned and used to offset ongoing fuel costs;
6 amending ss. 206.86 and 206.874, F.S.; conforming
7 provisions to changes made by the act; providing an
8 effective date.

9
10 Be It Enacted by the Legislature of the State of Florida:

11
12 Section 1. Paragraph (d) of subsection (4) of section
13 206.41, Florida Statutes, is amended to read:

14 206.41 State taxes imposed on motor fuel.—

15 (4)

16 (d) The portion of the fuel sales tax imposed by paragraph
17 (1)(g) which results from the collection of such tax ~~taxes~~ paid
18 by a municipality, ~~or county,~~ or county sheriff's office on
19 motor fuel or diesel fuel for use in a motor vehicle operated by
20 it shall be returned to the governing body of such municipality
21 or county or to the sheriff's office, as applicable. The
22 municipality or county shall use the refund for the
23 construction, reconstruction, and maintenance of roads and
24 streets within the municipality or county; the sheriff's office
25 shall use the refund to offset ongoing fuel costs. If licensed
26 as a local government user, a municipality, ~~or county,~~ or county
27 sheriff's office is, ~~when licensed as a local government user,~~
28 ~~shall be~~ entitled to take a credit on the monthly diesel fuel
29 tax return if the amount of the credit does not ~~to~~ exceed the

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30 tax imposed under paragraphs (1)(b) and (g) on those gallons
31 which would otherwise be eligible for refund to the respective
32 local government user.

33 Section 2. Section 206.625, Florida Statutes, is amended to
34 read:

35 206.625 Return of tax to municipalities, counties,
36 sheriff's offices, and school districts.—

37 ~~(1)~~ Those portions of the county fuel tax imposed by s.
38 206.41(1)(b) which result from the collection of such tax paid
39 by:

40 (1) A municipality or county on motor fuel for use in a
41 motor vehicle operated by it shall be returned to the governing
42 body of each such municipality or county according to the
43 administrative procedures in s. 206.41 for the construction,
44 reconstruction, and maintenance of roads and streets within the
45 respective municipality or county.

46 (2) A county sheriff's office on motor fuel for use in a
47 motor vehicle operated by the sheriff's office shall be returned
48 to the sheriff's office to offset ongoing fuel costs.

49 ~~(3)(2)~~ ~~Those portions of the county fuel tax imposed by s.~~
50 ~~206.41(1)(b) which result from the collection of such tax paid~~
51 ~~by~~ A school district, or ~~by~~ a private contractor operating
52 school buses for a school district, on motor fuel for use in a
53 motor vehicle operated by such district or private contractor
54 shall be returned to the governing body of each such school
55 district according to the administrative procedures in s. 206.41
56 to be used to fund construction, reconstruction, and maintenance
57 of roads and streets within the school district resulting from
58 ~~required as a result of~~ new school construction or renovation of

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59 existing schools. The school board shall select the projects to
60 be funded; however, first priority shall be given to projects
61 resulting from ~~required as the result of~~ new school
62 construction, unless a waiver is granted by the affected county
63 or municipal government.

64 Section 3. Subsection (11) of section 206.86, Florida
65 Statutes, is amended to read:

66 206.86 Definitions.—As used in this part:

67 (11) "Local government user of diesel fuel" means a any
68 county, municipality, or school district, or county sheriff's
69 office licensed by the department to use untaxed diesel fuel in
70 motor vehicles.

71 Section 4. Paragraph (b) of subsection (3) and subsection
72 (4) of section 206.874, Florida Statutes, are amended to read:

73 206.874 Exemptions.—

74 (3) Dyed diesel fuel may be purchased and used only for the
75 following purposes:

76 (b) Exclusive use by ~~of~~ a local government, school
77 district, or county sheriff's office.

78 (4) (a) Notwithstanding the provisions of this section
79 allowing local governments, and school districts, and county
80 sheriff's offices to use dyed or otherwise untaxed diesel fuel
81 in motor vehicles, each county, municipality, ~~and~~ school
82 district, and county sheriff's office ~~to qualify for such use,~~
83 must first register with the department as a local government
84 user of diesel fuel.

85 (b) Local government users of diesel fuel must ~~shall be~~
86 ~~required to~~ file a return accounting for diesel fuel
87 acquisitions, inventory, and use, and remit a tax equal to 3

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88 cents of the 4-cent tax required under s. 206.87(1)(a), plus the
89 taxes required under s. 206.87(1)(b), (c), and (d) each month to
90 the department.

91 (c) Any county, municipality, ~~or~~ school district, or county
92 sheriff's office not licensed as a local government user of
93 diesel fuel is ~~shall be~~ liable for the taxes imposed by s.
94 206.87(1) directly to the department for any highway use of
95 untaxed diesel fuels.

96 (d) Each county, municipality, ~~or~~ school district, or
97 county sheriff's office may receive a credit for additional
98 taxes paid under s. 206.87 for the highway use of diesel fuel
99 if, ~~provided~~ the purchases of diesel fuel meet the requirements
100 relating to refunds for motor fuel purchases under s. 206.41.

101 Section 5. This act shall take effect July 1, 2013.