

1 A bill to be entitled
 2 An act relating to a motor fuel tax agreement with the
 3 Seminole Tribe of Florida; creating s. 285.31, F.S.;
 4 providing definitions; designating the Department of
 5 Revenue as the agency responsible for negotiating and
 6 executing a specified agreement between the State of
 7 Florida and the Seminole Tribe of Florida; requiring
 8 ratification of the agreement by the Legislature;
 9 specifying requirements for the agreement; authorizing
 10 the agreement to provide for recordkeeping; providing
 11 an effective date.

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

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 15 Section 1. Section 285.31, Florida Statutes, is created to
 16 read:

17 285.31 Motor fuel tax agreement with Seminole Tribe of
 18 Florida.—

19 (1) As used in this section, the term:

20 (a) "Department" means the Department of Revenue.

21 (b) "Motor fuel" means gasoline, diesel fuel, and blended
 22 fuel.

23 (c) "State" means the State of Florida.

24 (d) "Tribe" means the Seminole Tribe of Florida, Inc. or
 25 an affiliate thereof, conducting activities pursuant to the
 26 motor fuel tax agreement under the authority of the Seminole

27 Tribe of Florida, Inc.

28 (2) The department, on behalf of the state, shall
 29 negotiate and execute a motor fuel tax agreement with the tribe
 30 pursuant to this section. The agreement must:

31 (a) Be conditioned upon ratification by the Legislature.

32 (b) Authorize the refund of motor fuel taxes paid by the
 33 tribe on the sale of motor fuels by any on-reservation retail
 34 operation owned by the tribe.

35 (c) Require the tribe to sell motor fuels at the
 36 prevailing retail price.

37 (d) Require the tribe to adopt a tribal tax on the sale of
 38 motor fuels.

39 (e) Require the tribe to use the revenue from the refund
 40 of motor fuel taxes paid by the tribe as set forth in paragraph
 41 (b) exclusively for the construction, reconstruction, and
 42 maintenance of roads, streets, parking facilities, and bridges
 43 on the reservation.

44 (f) Remove the financial responsibility of the state and
 45 local governments for activities performed by the tribe pursuant
 46 to paragraph (e).

47 (3) The agreement may provide for recordkeeping.

48 Section 2. This act shall take effect July 1, 2016.