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576-03426-18

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to natural gas fuel taxes; amending s.
206.9952, F.S.; conforming provisions to changes made
by the act; amending s. 206.9955, F.S.; delaying the
effective date of certain taxes on natural gas fuel;
revising the calculation of certain taxes by the
Department of Revenue; amending s. 206.996, F.S.;
conforming a provision to changes made by the act;
providing an effective date.

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

Section 1. Subsections (3) and (8) of section 206.9952,
Florida Statutes, are amended to read:

206.9952 Application for license as a natural gas fuel
retailer.—

(3) (a) Any person who acts as a natural gas retailer and
does not hold a valid natural gas fuel retailer license shall
pay a penalty of \$200 for each month of operation without a
license. This paragraph expires December 31, 2023 ~~2018~~.

(b) Effective January 1, 2024 ~~2019~~, any person who acts as
a natural gas fuel retailer and does not hold a valid natural
gas fuel retailer license shall pay a penalty of 25 percent of
the tax assessed on the total purchases made during the
unlicensed period.

(8) With the exception of a state or federal agency or a
political subdivision licensed under this chapter, each person,



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28 as defined in this part, who operates as a natural gas fuel
29 retailer shall report monthly to the department and pay a tax on
30 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

31 Section 2. Subsection (2) of section 206.9955, Florida
32 Statutes, is amended to read:

33 206.9955 Levy of natural gas fuel tax.—

34 (2) Effective January 1, 2024 ~~2019~~, the following taxes
35 shall be imposed:

36 (a) An excise tax of 4 cents upon each motor fuel
37 equivalent gallon of natural gas fuel.

38 (b) An additional tax of 1 cent upon each motor fuel
39 equivalent gallon of natural gas fuel, which is designated as
40 the "ninth-cent fuel tax."

41 (c) An additional tax of 1 cent on each motor fuel
42 equivalent gallon of natural gas fuel by each county, which is
43 designated as the "local option fuel tax."

44 (d) An additional tax on each motor fuel equivalent gallon
45 of natural gas fuel, which is designated as the "State
46 Comprehensive Enhanced Transportation System Tax," at a rate
47 determined pursuant to this paragraph. Before January 1, 2024,
48 and each year thereafter ~~Each calendar year~~, the department
49 shall determine the tax rate applicable to the sale of natural
50 gas fuel for the following 12-month period beginning January 1,
51 rounded to the nearest tenth of a cent, by adjusting the
52 ~~initially established~~ tax rate of 5.8 cents per gallon by the
53 percentage change in the average of the Consumer Price Index
54 issued by the United States Department of Labor for the most
55 recent 12-month period ending September 30, compared to the base
56 year average, which is the average for the 12-month period



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57 ending September 30, 2013.

58 (e)1. An additional tax is imposed on each motor fuel
59 equivalent gallon of natural gas fuel for the privilege of
60 selling natural gas fuel. Before January 1, 2024, and each year
61 thereafter ~~Each calendar year~~, the department shall determine
62 the tax rate applicable to the sale of natural gas fuel, rounded
63 to the nearest tenth of a cent, for the following 12-month
64 period beginning January 1, ~~The tax rate is calculated by~~
65 adjusting the ~~initially established~~ tax rate of 9.2 cents per
66 gallon by the percentage change in the average of the Consumer
67 Price Index issued by the United States Department of Labor for
68 the most recent 12-month period ending September 30, compared to
69 the base year average, which is the average for the 12-month
70 period ending September 30, 2013.

71 2. The department is authorized to adopt rules and publish
72 forms to administer this paragraph.

73 Section 3. Subsection (1) of section 206.996, Florida
74 Statutes, is amended to read:

75 206.996 Monthly reports by natural gas fuel retailers;
76 deductions.—

77 (1) For the purpose of determining the amount of taxes
78 imposed by s. 206.9955, each natural gas fuel retailer shall
79 file beginning with February 2024 ~~2019~~, and each month
80 thereafter, no later than the 20th day of each month, monthly
81 reports electronically with the department showing information
82 on inventory, purchases, nontaxable disposals, taxable uses, and
83 taxable sales in gallons of natural gas fuel for the preceding
84 month. However, if the 20th day of the month falls on a
85 Saturday, Sunday, or federal or state legal holiday, a return



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86 must be accepted if it is electronically filed on the next
87 succeeding business day. The reports must include, or be
88 verified by, a written declaration stating that such report is
89 made under the penalties of perjury. The natural gas fuel
90 retailer shall deduct from the amount of taxes shown by the
91 report to be payable an amount equivalent to 0.67 percent of the
92 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
93 which deduction is allowed to the natural gas fuel retailer to
94 compensate it for services rendered and expenses incurred in
95 complying with the requirements of this part. This allowance is
96 not deductible unless payment of applicable taxes is made on or
97 before the 20th day of the month. This subsection may not be
98 construed as authorizing a deduction from the constitutional
99 fuel tax or the fuel sales tax.

100 Section 4. This act shall take effect July 1, 2018.