

By Senator Broxson

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1 A bill to be entitled
 2 An act relating to natural gas fuel taxes; amending s.
 3 206.9952, F.S.; conforming provisions to changes made
 4 by the act; amending s. 206.9955, F.S.; delaying the
 5 effective date of certain taxes on natural gas fuel;
 6 amending s. 206.996, F.S.; conforming a provision to
 7 changes made by the act; providing an effective date.
 8

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

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

13 206.9952 Application for license as a natural gas fuel
 14 retailer.—

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

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

24 (8) With the exception of a state or federal agency or a
 25 political subdivision licensed under this chapter, each person,
 26 as defined in this part, who operates as a natural gas fuel
 27 retailer shall report monthly to the department and pay a tax on
 28 all natural gas fuel purchases beginning January 1, 2024 ~~2019~~.

29 Section 2. Subsection (2) of section 206.9955, Florida

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30 Statutes, is amended to read:

31 206.9955 Levy of natural gas fuel tax.-

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

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

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

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

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

53 (e)1. An additional tax is imposed on each motor fuel
54 equivalent gallon of natural gas fuel for the privilege of
55 selling natural gas fuel. Each calendar year, the department
56 shall determine the tax rate applicable to the sale of natural
57 gas fuel, rounded to the nearest tenth of a cent, for the
58 following 12-month period beginning January 1. The tax rate is

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59 calculated by adjusting the initially established tax rate of
60 9.2 cents per gallon by the percentage change in the average of
61 the Consumer Price Index issued by the United States Department
62 of Labor for the most recent 12-month period ending September
63 30.

64 2. The department is authorized to adopt rules and publish
65 forms to administer this paragraph.

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

68 206.996 Monthly reports by natural gas fuel retailers;
69 deductions.—

70 (1) For the purpose of determining the amount of taxes
71 imposed by s. 206.9955, each natural gas fuel retailer shall
72 file beginning with February 2024 ~~2019~~, and each month
73 thereafter, no later than the 20th day of each month, monthly
74 reports electronically with the department showing information
75 on inventory, purchases, nontaxable disposals, taxable uses, and
76 taxable sales in gallons of natural gas fuel for the preceding
77 month. However, if the 20th day of the month falls on a
78 Saturday, Sunday, or federal or state legal holiday, a return
79 must be accepted if it is electronically filed on the next
80 succeeding business day. The reports must include, or be
81 verified by, a written declaration stating that such report is
82 made under the penalties of perjury. The natural gas fuel
83 retailer shall deduct from the amount of taxes shown by the
84 report to be payable an amount equivalent to 0.67 percent of the
85 taxes on natural gas fuel imposed by s. 206.9955(2)(a) and (e),
86 which deduction is allowed to the natural gas fuel retailer to
87 compensate it for services rendered and expenses incurred in

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88 complying with the requirements of this part. This allowance is
89 not deductible unless payment of applicable taxes is made on or
90 before the 20th day of the month. This subsection may not be
91 construed as authorizing a deduction from the constitutional
92 fuel tax or the fuel sales tax.

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