

By Senator Mayfield

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1 A bill to be entitled
2 An act relating to fuel taxes; amending s. 206.606,
3 F.S.; requiring a specified percentage of certain
4 state motor and diesel fuel taxes to be transferred to
5 the Florida Forever Trust Fund; amending s. 336.025,
6 F.S.; authorizing county and municipal governments to
7 use certain local option motor and diesel fuel taxes
8 to build, operate, and maintain stormwater systems;
9 specifying a limit on the taxes authorized for such
10 uses; providing an effective date.

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

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14 Section 1. Paragraph (e) is added to subsection (1) of
15 section 206.606, Florida Statutes, to read:

16 206.606 Distribution of certain proceeds.—

17 (1) Moneys collected pursuant to ss. 206.41(1)(g) and
18 206.87(1)(e) shall be deposited in the Fuel Tax Collection Trust
19 Fund. Such moneys, after deducting the service charges imposed
20 by s. 215.20, the refunds granted pursuant to s. 206.41, and the
21 administrative costs incurred by the department in collecting,
22 administering, enforcing, and distributing the tax, which
23 administrative costs may not exceed 2 percent of collections,
24 shall be distributed monthly to the State Transportation Trust
25 Fund, except that:

26 (e) 2.5 percent of the moneys collected pursuant to ss.
27 206.41(1)(g) and 206.87(1)(e) shall be transferred to the
28 Florida Forever Trust Fund.

29 Section 2. Paragraph (a) of subsection (1) of section

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30 336.025, Florida Statutes, is amended to read:

31 336.025 County transportation system; levy of local option
32 fuel tax on motor fuel and diesel fuel.—

33 (1) (a) In addition to other taxes allowed by law, there may
34 be levied as provided in ss. 206.41(1) (e) and 206.87(1) (c) a 1-
35 cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option
36 fuel tax upon every gallon of motor fuel and diesel fuel sold in
37 a county and taxed under the provisions of part I or part II of
38 chapter 206.

39 1. All impositions and rate changes of the tax shall be
40 levied before October 1 to be effective January 1 of the
41 following year for a period not to exceed 30 years, and the
42 applicable method of distribution shall be established pursuant
43 to subsection (3) or subsection (4). However, levies of the tax
44 which were in effect on July 1, 2002, and which expire on August
45 31 of any year may be reimposed at the current authorized rate
46 provided the tax is levied before July 1 and is effective
47 September 1 of the year of expiration. Upon expiration, the tax
48 may be relieved provided that a redetermination of the method of
49 distribution is made as provided in this section.

50 2. County and municipal governments shall utilize moneys
51 received pursuant to this paragraph only for transportation
52 expenditures and to construct, operate, and maintain stormwater
53 systems. The funds for stormwater systems may not exceed 10
54 percent of the moneys received pursuant to this paragraph.

55 3. Any tax levied pursuant to this paragraph may be
56 extended on a majority vote of the governing body of the county.
57 A redetermination of the method of distribution shall be
58 established pursuant to subsection (3) or subsection (4), if,

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59 after July 1, 1986, the tax is extended or the tax rate changed,
60 for the period of extension or for the additional tax.

61 Section 3. This act shall take effect July 1, 2019.