

By Senator Gruters

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1 A bill to be entitled
2 An act relating to the tax on aviation fuel; repealing
3 ss. 206.9815, 206.9825, 206.9826, 206.9835, 206.9837,
4 206.9845, 206.9855, 206.9865, and 206.9875, F.S.,
5 relating to definitions, the tax on aviation fuel,
6 refunds for certain air carriers, administration of
7 the tax, disclosure of price, distribution of
8 proceeds, refunds to carriers, commercial air carrier
9 registration and reporting, and a tax exemption for
10 federal entities, respectively; amending ss. 163.3206,
11 206.42, 206.9915, 207.003, 207.005, 213.053, 332.007,
12 and 332.009, F.S.; conforming provisions to changes
13 made by the act; providing an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Part III of chapter 206, Florida Statutes,
18 composed of ss. 206.9815, 206.9825, 206.9826, 206.9835,
19 206.9837, 206.9845, 206.9855, 206.9865, and 206.9875, Florida
20 Statutes, is repealed.

21 Section 2. Paragraph (a) of subsection (2) of section
22 163.3206, Florida Statutes, is amended to read:

23 163.3206 Fuel terminals.—

24 (2) As used in this section, the term:

25 (a) "Fuel" means any of the following:

26 1. Alternative fuel as defined in s. 525.01.

27 2. Aviation fuel. As used in this subparagraph, the term
28 "aviation fuel" means fuel for use in aircraft, and includes
29 aviation gasoline and aviation turbine fuels and kerosene, as

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30 determined by the American Society for Testing and Materials
31 specifications D-910 or D-1655 or current specifications ~~as~~
32 ~~defined in s. 206.9815.~~

- 33 3. Diesel fuel as defined in s. 206.86.
34 4. Gas as defined in s. 206.9925.
35 5. Motor fuel as defined in s. 206.01.
36 6. Natural gas fuel as defined in s. 206.9951.
37 7. Oil as defined in s. 206.9925.
38 8. Petroleum fuel as defined in s. 525.01.
39 9. Petroleum product as defined in s. 206.9925.

40 Section 3. Subsection (1) of section 206.42, Florida
41 Statutes, is amended to read:

42 206.42 Aviation gasoline exempt from excise tax; rocket
43 fuel.—

44 (1) Each and every dealer in aviation gasoline in the state
45 by whatever name designated who purchases from any terminal
46 supplier, importer, or wholesaler, and sells, aviation gasoline
47 (A.S.T.M. specification D-910 or current specification), of such
48 quality not adapted for use in ordinary motor vehicles, being
49 designed for and sold and exclusively used for aircraft, is
50 exempted from the payment of taxes levied under this part, ~~but~~
51 ~~is subject to the tax levied under part III.~~

52 Section 4. Subsection (3) of section 206.9915, Florida
53 Statutes, is amended to read:

54 206.9915 Legislative intent and general provisions.—

55 (3) The provisions of ss. 206.01, 206.02, 206.026, 206.027,
56 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07,
57 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,
58 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,

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59 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
60 206.24, 206.27, 206.28, 206.416, 206.42, 206.44, 206.48, 206.49,
61 206.56, 206.59, 206.86, 206.87, 206.872, 206.873, 206.8735,
62 206.874, 206.8741, 206.8745, 206.94, and 206.945, ~~and 206.9815~~
63 shall, as far as lawful or practicable, be applicable to the
64 levy and collection of taxes imposed pursuant to this part as if
65 fully set out in this part and made expressly applicable to the
66 taxes imposed herein.

67 Section 5. Section 207.003, Florida Statutes, is amended to
68 read:

69 207.003 Privilege tax levied.—A tax for the privilege of
70 operating any commercial motor vehicle upon the public highways
71 of this state shall be levied upon every motor carrier at a rate
72 which includes the minimum rates provided in parts I, II, and
73 III ~~IV~~ of chapter 206 on each gallon of diesel fuel or motor
74 fuel used for the propulsion of a commercial motor vehicle by
75 such motor carrier within the state.

76 Section 6. Subsection (3) of section 207.005, Florida
77 Statutes, is amended to read:

78 207.005 Returns and payment of tax; delinquencies;
79 calculation of fuel used during operations in the state; credit;
80 bond.—

81 (3) For the purpose of computing the carrier's liability
82 for the road privilege tax, the total gallons of fuel used in
83 the propulsion of any commercial motor vehicle in this state
84 shall be multiplied by the rates provided in parts I, II, and
85 III ~~IV~~ of chapter 206. From the sum determined by this
86 calculation, there shall be allowed a credit equal to the amount
87 of the tax per gallon under parts I, II, and III ~~IV~~ of chapter

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88 206 for each gallon of fuel purchased in this state during the
89 reporting period when the diesel fuel or motor fuel tax was paid
90 at the time of purchase. If the tax paid under parts I, II, and
91 III ~~IV~~ of chapter 206 exceeds the total tax due under this
92 chapter, the excess may be allowed as a credit against future
93 tax payments, until the credit is fully offset or until eight
94 calendar quarters shall have passed since the end of the
95 calendar quarter in which the credit accrued, whichever occurs
96 first. A refund may be made for this credit provided it exceeds
97 \$10.

98 Section 7. Paragraph (h) of subsection (8) of section
99 213.053, Florida Statutes, is amended to read:

100 213.053 Confidentiality and information sharing.—

101 (8) Notwithstanding any other provision of this section,
102 the department may provide:

103 (h) Names and addresses of persons paying taxes pursuant to
104 part III ~~IV~~ of chapter 206 to the Department of Environmental
105 Protection in the conduct of its official duties.

106
107 Disclosure of information under this subsection shall be
108 pursuant to a written agreement between the executive director
109 and the agency. Such agencies, governmental or nongovernmental,
110 shall be bound by the same requirements of confidentiality as
111 the Department of Revenue. Breach of confidentiality is a
112 misdemeanor of the first degree, punishable as provided by s.
113 775.082 or s. 775.083.

114 Section 8. Subsection (7) of section 332.007, Florida
115 Statutes, is amended to read:

116 332.007 Administration and financing of aviation and

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117 airport programs and projects; state plan.-

118 (7) Subject to the availability of appropriated funds ~~in~~
119 ~~addition to aviation fuel tax revenues~~, the department may
120 participate in the capital cost of eligible public airport and
121 aviation discretionary capacity improvement projects. The annual
122 legislative budget request shall be based on the funding
123 required for discretionary capacity improvement projects in the
124 aviation and airport work program.

125 (a) The department shall provide priority funding in
126 support of:

127 1. Land acquisition which provides additional capacity at
128 the qualifying international airport or at that airport's
129 supplemental air carrier airport.

130 2. Runway and taxiway projects that add capacity or are
131 necessary to accommodate technological changes in the aviation
132 industry.

133 3. Airport access transportation projects that improve
134 direct airport access and are approved by the airport sponsor.

135 4. International terminal projects that increase
136 international gate capacity.

137 (b) No single airport shall secure discretionary capacity
138 improvement project funds in excess of 50 percent of the total
139 discretionary capacity improvement project funds available in
140 any given budget year.

141 (c) Unless prohibited by the General Appropriations Act or
142 by law, the department may transfer funds within each category
143 of the airport and aviation discretionary capacity improvement
144 program to maximize the aviation services or federal aid
145 available to this state.

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146 (d) The department may fund up to 50 percent of the portion
147 of eligible project costs which are not funded by the Federal
148 Government except that the department may initially fund up to
149 75 percent of the cost of land acquisition for a new airport or
150 for the expansion of an existing airport which is owned and
151 operated by a municipality, a county, or an authority, and shall
152 be reimbursed to the normal statutory project share when federal
153 funds become available or within 10 years after the date of
154 acquisition, whichever is earlier.

155 Section 9. Section 332.009, Florida Statutes, is amended to
156 read:

157 332.009 Limitation on operation of chapter. ~~Nothing in this~~
158 ~~chapter shall be construed to authorize expenditure of aviation~~
159 ~~fuel tax revenues on space transportation projects.~~ Nothing in
160 this chapter shall be construed to limit the department's
161 authority under s. 331.360.

162 Section 10. This act shall take effect July 1, 2020.